

Customs Tariff Act ([CCFL 632.10](#))

(CTA)

of 9 October 1986 (Status as of 1 January 2022)

The Federal Assembly of the Swiss Confederation,

on the basis of Articles 101 and 133 of the Federal Constitution¹, and having considered a dispatch of the Federal Council dated 22 October 1985,

decrees:

Section 1 Principles

Art. 1 General liability to duty

¹ All goods brought into or taken out of Swiss customs territory must be assessed in accordance with the General Tariff in Annexes 1 and 2.

² The foregoing is subject to exceptions laid down by international treaties, special provisions of acts or by orders of the Federal Council made under this Act.

Art. 2 Calculation of duty

¹ Goods shall be assessed on their gross weight if no other assessment unit is provided.

² The Federal Council shall issue provisions intended to ensure that goods are assessed on their gross weight, in order to prevent any attempt to evade duty and any unfair effects that this method of assessment may entail.

³ Where the duty assessment basis is 100 kg, the weight for clearance purposes shall be rounded up to the next 100 g.

Section 2 Customs Tariffs

Art. 3 General Tariff

The Federal Council may increase individual General Tariff rates of duty unilaterally if this is considered essential in order to achieve the objectives of such an increase.

Art. 4 Working tariff

¹ When the interests of the Swiss economy so require, the Federal Council may temporarily apply customs duty agreements and the tariff rates resulting therefrom. It may also apply tariff rates resulting from agreements temporarily, in accordance with Article 2 of the Federal Act of 25 June 1982² on Foreign Trade Measures.

² The Federal Council may proportionately reduce any rates that prove to be too high in comparison with reduced rates laid down in tariff treaties.

³ When the interests of the Swiss economy so require, the Federal Council may, irrespective of any tariff treaty and having consulted the Committee of Customs Experts:

- a. reduce duties appropriately;
- b. order the temporary total or partial suspension of the duties applicable to certain goods;
- c. set tariff quotas.

Art. 5 Export tariff

¹ No duty is paid on the export of goods that are not listed in the export tariff.

¹ SR 101

² SR 946.201

² In the event that, as a result of exceptional conditions abroad, the rates of duty in the export tariff prove to be insufficient to prevent the flow of the goods listed therein abroad, the Federal Council may increase the rates of duty for as long as circumstances require and fix rates of duty for goods that are classified in the customs tariff as being exempt from duty.

³ The Federal Council must reduce or abolish the rates of duty in the export tariff if they are no longer necessary for the guarantee of the national supply.

⁴ The Federal Council may make the duty-free export of goods listed in the export tariff subject to conditions or charges.

Section 3 Extraordinary Measures

Art. 6 Emergency and crisis situations

The Federal Council may in exceptional circumstances, and in particular in the event of disastrous instances of force majeure and shortages or rises in the prices of foodstuffs and essential goods, order temporary reductions of duty and by way of exception exemptions from duty.

Art. 7 Extraordinary circumstances in foreign relations

If, as a result of foreign measures or exceptional conditions abroad, Switzerland's foreign relations are influenced to such an extent that essential Swiss economic interests are prejudiced, the Federal Council may, for as long as the circumstances require, modify the relevant rates of duty, or, in the event of exemption from duty, introduce duties, or take other suitable measures.

Section 4 Foreign Trade Statistics

Art. 8

Statistical records shall be maintained on the import, export and transit of goods over the Swiss customs border (Foreign Trade Statistics).

Section 5 General Tariff Amendments made by the Federal Council based on International Agreements

Art. 9 Amendments under the Harmonised System

¹ The Federal Council is authorized to accept the modifications recommended by the Customs Cooperation Council in accordance with Article 16 of the International Convention of 14 June 1983³ on a Harmonized Commodity Description and Coding System and to amend the General Tariff.

² It may in accordance with Article 3 paragraph 1 letter c of the aforementioned Convention include tariff lines from the General Tariff in the Working Tariff as statistical lines, provided that this does not lead to any change in the tariff burden.

Art. 9a Amendments under the WTO

The Federal Council is authorized to modify the General Tariff temporarily if an amendment to the LIX-Switzerland-Liechtenstein list is provisionally being applied.

Section 6 Application of International Agricultural Agreements

Art. 10 Setting the rate of duty

¹ In order to achieve the objectives of the agricultural legislation, the Federal Council may fix the rates of duty for agricultural products within the framework of the General Tariff; in doing so, it shall take account of other economic sectors.

³ SR 0.632.11

² The implementation authorities shall at the necessary intervals compile the data on import volumes and prices of agricultural products that is required as the basis for determining the rates of duty.

³ If the market conditions result in a need for regular modifications, then the Federal Council may delegate the powers under paragraph 1 to the Federal Department of Economic Affairs, Education and Research (EAER) or the Federal Office for Agriculture. It may only delegate the power to the Federal Office for Agriculture if it grants that office only limited discretion in fixing the rates of duty.

⁴ Subject the terms of Article 13 paragraph 1 letters c and d of this Act, the following principles and responsibilities are regulated in Articles 20–22 of the Agriculture Act of 29 April 1998⁴:

- a. the fixing of threshold prices;
- b. the fixing, modification and distribution of the tariff quotas listed in Annex 2;
- c. the fixing, modification, and distribution of tariff quotas for agricultural products in accordance with Article 4 paragraph 3 letter c.

Art. 11 Safeguard clauses

¹ In accordance with the safeguard clauses in the international agreements in the field of agriculture, the Federal Council may temporarily increase the rates of the General Tariff for agricultural products.

² In cases of urgency, the EAER decides on such increases.

³ The EAER may set up an advisory committee on the application of price-related and volume-related safeguard clauses.

Section 7 Customs Tariff Report, Approval and Amendment of Customs Tariff

Art. 12 Amendment of General Tariff

¹ If the Federal Council increases the individual rates of the General Tariff in accordance with Article 3, it shall at the same time apply for a corresponding amendment to be made to the Act.

² The corresponding ordinances shall apply at the latest until the commencement of the amendment to the Act that replaces them or until the day on which the bill thereon is rejected by the Federal Assembly or by the People.

Art. 13 Temporary application of agreements and other measures

¹ The Federal Council shall submit a report to the Federal Assembly each year if:

- a. it applies an international agreement for a temporary period (Art. 4 para. 1);
- b. measures in accordance with Articles 4–7 and 9a or Section 6 are taken;
- c. revised threshold prices are fixed;
- d. revised volumes for tariff quotas or their distribution in time are fixed.

² The Federal Assembly shall approve the international agreement and decide whether the measures, if still in force, should remain in force, or be extended or modified.

Section 8 Final Provisions

Art. 14 Committee of Customs Experts

The Federal Council shall appoint a Committee of Customs Experts as an advisory body.

Art. 15 Implementation

¹ The Federal Council is responsible for implementation. It shall enact the required transitional provisions.

² The Federal Office for Customs and Border Security shall publish the Working Tariff.

Art. 16 Amendment and repeal of previous legislation

¹ The Federal Council shall revise the provisions of federal legislation that contain tariff headings in accordance with the General Tariff in this Act and shall bring the revised provisions into force at the same time as this Act.

² The Customs Tariff Act of 19 June 1959 is repealed.

Art. 17 Referendum and commencement

¹ This Act is subject to an optional referendum.

² The Federal Council shall determine the date on which this Act comes into force.

Commencement Date: 1 January 1988

Final Provision

The Federal Council is authorized to make the amendments to the General Tariff that are necessary as a result of the discontinuation of the denaturation of bread grain due to the repeal of the Grain Act.

General Tariff (Annexes 1 and 2)

Link to the General Tariff: www.bazg.admin.ch > Documentation > Bases légales > Perception de redevances > Tarif des douanes > [Tarif général](#) (French version) ([PDF file](#)).

Concerning the publication, see the remarks in the footnotes of the Customs Tariff Act ([CCFL 632.10](#)).