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## Fact sheet

# Inland transport (cabotage) in commercial goods traffic

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### 1 Preliminary remarks

This fact sheet contains the most important customs regulations associated with the commercial carriage of goods within Switzerland.

Additional regulations apply to the commercial carriage of passengers.

### 2 Legal framework

- Article 8 Annex C of the Istanbul Convention of 26 June 1990 (SR 0.631.24)
- Articles 9 and 58 of the Customs Act of 18 March 2005 (CustA; SR 631.0)
- Article 34 of the Customs Ordinance of 1 November 2006 (CustO; SR 631.01)

### 3 Terminology

#### 3.1 Swiss customs territory (domestic)

This includes Switzerland, the Principality of Liechtenstein and the German enclave of Büsingen, excluding the valleys of Samnaun and Sampuoir.

#### 3.2 Cross-border transport

Carriage of goods picked up/loaded abroad that are dropped off/unloaded in Switzerland, or vice versa.

#### 3.3 Inland transport (domestic transport)

Carriage of goods that are both picked up/loaded and dropped off/unloaded in Switzerland. It is irrelevant whether some of the transport takes place abroad.

#### 3.4 Goods

Under customs law, both the goods transported on the means of transport and the means of transport itself are considered «goods».

### 3.5 Domestic vehicles

The term «domestic vehicles» refers to vehicles with:

- Swiss or Liechtenstein number plates  
Exception:
  - Graubünden number plates in the GR 90000 series
- provisional registration plates without the letter «Z»
- «Büs-A» number plates from the German enclave of Büsingen

### 3.6 Foreign vehicles

The term «foreign vehicles» refers to vehicles:

- with foreign number plates  
Exceptions:
  - vehicles from the Principality of Liechtenstein with normal number plates
  - vehicles from the German enclave of Büsingen with «Büs-A» number plates
- with provisional registration plates with the letter «Z»
- with Graubünden number plates in the GR 90000 series
- without number plates where proof cannot be provided that they are in free circulation

## 4 Inland transport (cabotage)

### 4.1 Principle

Inland transport within the Swiss customs territory is generally permitted only with means of transport that are registered in Switzerland and on which Swiss taxes and customs duties have been paid.

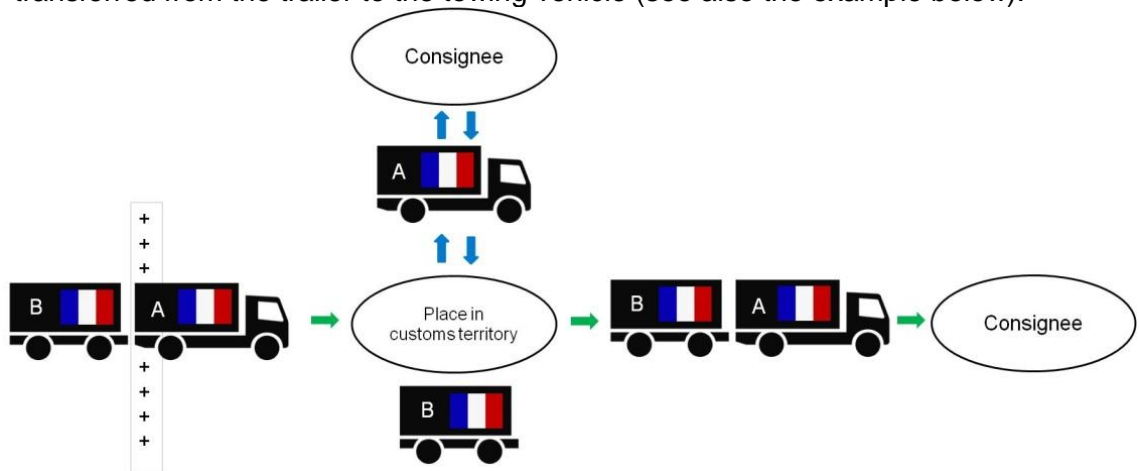
### 4.2 Tolerances

#### 4.2.1 Onward transport of a trailer

The onward transport of a trailer parked in Switzerland constitutes inland transport, which is why both vehicles (towing vehicle and trailer) generally have to be registered in Switzerland and Swiss taxes and customs duties must have been paid on them. The use of foreign means of transport is tolerated only under the following conditions:

- Onward transport of a foreign trailer that was left at a **customs office** (under customs supervision). A towing vehicle from the same company (irrespective of the country of registration) that previously transported the trailer to the customs office must be used for the onward transport. The customs office defines the conditions under which the trailer may be parked.

- Onward transport of a trailer that was parked in the customs territory beforehand for the purposes of **delivering the goods on the towing vehicle** (lorry on its own). After offloading, the lorry returns to the trailer, where some or all of the goods may be transferred from the trailer to the towing vehicle (see also the example below).

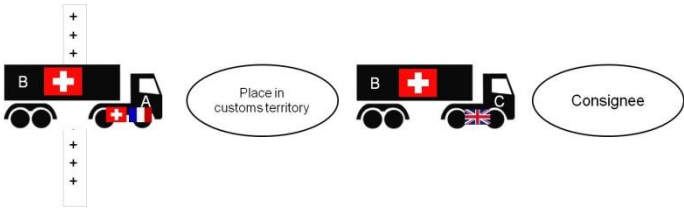
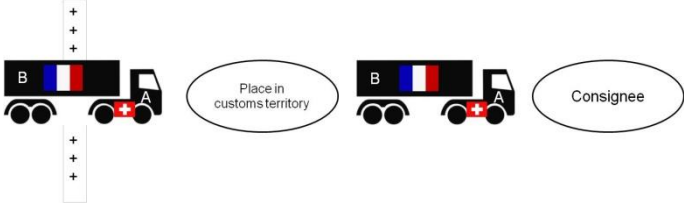
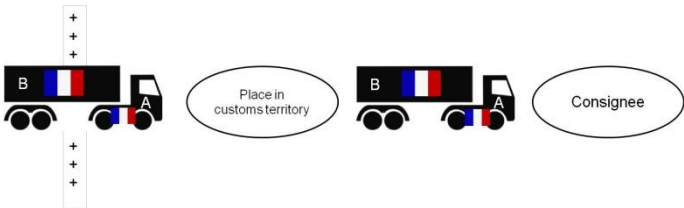
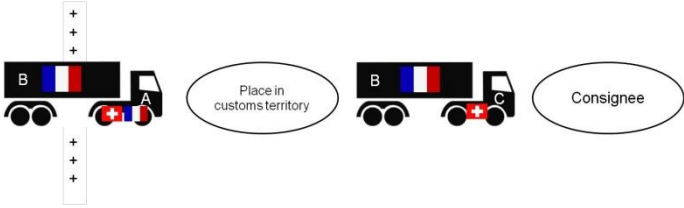
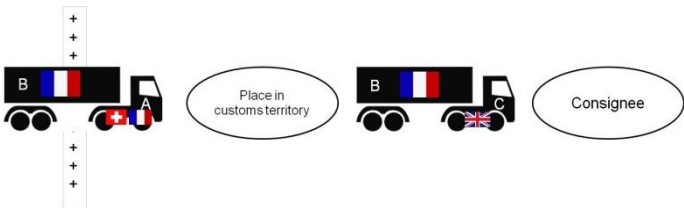


The use of foreign means of transport is tolerated only if the same towing vehicle as brought the trailer over the border is used for the onward transport. The towing vehicle may not be used on a cross-border basis in the meantime. Similarly, this regulation applies also to exportation.

- In **unaccompanied combined transport (UCT)**, the (upstream and downstream) onward transport of a foreign trailer from or to an inland transshipment terminal is possible only with a domestic towing vehicle. If containers or swap bodies (demountable bodies) are transported, both the towing vehicle and trailer must be registered in Switzerland.
- Other onward transport** of trailers left in the customs territory: a towing vehicle and trailer travels from abroad to any location in the customs territory (e.g. authorised consignee (ACee), company premises, parking area), where the trailer is parked. The towing vehicle returns abroad to another location in the customs territory. The trailer is reattached at a later point in time and transported onward to the unloading location (actual onward transport).

The rules for the use of foreign means of transport are as follows:

<p>Onward transport of a <b>domestic trailer</b> with the <b>same foreign</b> towing vehicle</p> <p>The diagram shows a truck with trailer B and trailer A entering a customs territory. Trailer B is placed in the customs territory. The truck with trailer A then leaves the customs territory to deliver to the consignee.</p>	<p>→ <b>Permitted only</b> if the onward transport:</p> <ul style="list-style-type: none"> <li>takes place on the <b>next working day at the latest</b>. The towing vehicle may not be used commercially in the Swiss customs territory in the meantime and it may not be unloaded or loaded before the onward transport.</li> </ul>
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<p>Onward transport of a <b>domestic trailer</b> with a <b>different foreign</b> towing vehicle</p> 	<p>→ <b>Not permitted.</b></p>
<p>Onward transport of a <b>foreign trailer</b> with the <b>same domestic</b> towing vehicle</p> 	<p>→ <b>Permitted only</b> if the onward transport:</p> <ul style="list-style-type: none"> <li>– takes place on the <b>next working day at the latest</b>. The towing vehicle may not be used commercially in the Swiss customs territory in the meantime and it may not be unloaded or loaded before the onward transport.</li> <li>– takes place <b>no later than the 5<sup>th</sup> working day</b> and the following reasons exist: non-acceptance caused by the consignee or breakdown/accident of the original towing vehicle. Goods may not be unloaded or loaded before the onward transport. <i>Longer timeframes or other transport-related technical reasons are to be presented to the FOCBS for evaluation and authorisation.</i></li> </ul>
<p>Onward transport of a <b>foreign trailer</b> with the <b>same foreign</b> towing vehicle</p> 	<p>→ <b>Permitted only</b> if the onward transport:</p> <ul style="list-style-type: none"> <li>– takes place on the <b>next working day at the latest</b>. The towing vehicle may not be used commercially in the Swiss customs territory in the meantime and it may not be unloaded or loaded before the onward transport.</li> </ul>
<p>Onward transport of a <b>foreign trailer</b> with a <b>different domestic</b> towing vehicle</p> 	<p>→ <b>Permitted only</b> if the onward transport:</p> <ul style="list-style-type: none"> <li>– takes place <b>no later than the 5<sup>th</sup> working day</b> and the following reasons exist: non-acceptance caused by the consignee or breakdown/accident of the original domestic or foreign towing vehicle. Goods may not be unloaded or loaded before the onward transport. <i>Longer timeframes or other transport-related technical reasons are to be presented to the FOCBS for evaluation and authorisation.</i></li> </ul>
<p>Onward transport of a <b>foreign trailer</b> with a <b>different foreign</b> towing vehicle</p> 	<p>→ <b>Permitted only</b> if the onward transport:</p> <ul style="list-style-type: none"> <li>– takes place <b>within 5 working days</b> with a towing vehicle from the same company and the following grounds exist: breakdown/accident of the original <u>foreign</u> towing vehicle. Goods may not be unloaded or loaded before the onward transport. <i>Longer timeframes or other transport-related technical reasons are to be presented to the FOCBS for evaluation and authorisation.</i></li> </ul>

In principle, all of the cases listed are applicable analogously for exports. In this respect, it is not the onward transport but rather the transport between the consignor and the location in the customs territory that has to be assessed (pre-carriage to the border crossing). The «non-acceptance tolerance» is not applicable for exports.

#### **4.2.2 Transport of contractor/professional equipment on or between construction sites**

Inland transport with foreign means of transport from one construction site to another or within the same construction site is tolerated only if:

- contractor/professional equipment is being transported **and**
- the means of transport used belongs to the same company as the one which brought means of transport and contractor/professional equipment across the border and also uses them in the customs territory.

Examples of contractor/professional equipment include tools, construction machinery and equipment, scaffolding, etc.

When crossing the border, the means of transport in question is to be spontaneously declared using a **customs declaration for temporary admission (ZAVV)**. The import duties are secured with a guarantee or deposit.

It is essential for domestic means of transport to be use for the inland transport of building materials (gravel, sand, bricks, timber, etc.), excavated material, earth, etc.

#### **4.3 Exceptional authorisations**

The Federal Office for Customs and Border Security (FOCBS) can authorise the temporary admission of foreign means of transport for commercial inland transport in the customs territory if the applicant provides evidence that

- no corresponding domestic means of transport are available and the foreign means of transport are only to be used for a short period of time; or
- the foreign means of transport are imported for test purposes.

Corresponding applications are to be submitted in writing to the District Directorate of Customs.