



# Customs clearance of inherited property

## Article 16 of the Customs Ordinance (SR 631.01)

- 1 Inherited property is duty free, if;
  - a. it was the property and was used by the testator whose last domicile was in foreign customs territory; and
  - b. the legatee or the person concerned has his/her domicile in the customs territory at the time of the death of the testator and the importation of the inherited property.
- 2 Inherited property includes:
  - a. household goods not including grocery goods;
  - b. personal effects;
  - c. personal tools of trade;
  - d. means of transport;
  - e. animals.
- 3 The inherited property must be imported within a year of the inheritance. If the legatee or the person concerned can prove that there was an impediment to the importation, exemption from duty may be granted once the impediment has ceased to exist.
- 4 Inherited property which the testator used for at least six months, and whilst he or she was still alive passed on to the legatee by deduction from the inheritance, is duty free.
- 5 For inherited property with a value exceeding CHF 100'000, an application for exemption from duty must be submitted to the District Directorate of Customs.

## Procedure and observations

1. The request for exemption of duties for inherited property the value of which exceeds CHF 100'000 is to be submitted on the form "Declaration/Application for clearance of inherited property"(sheets 2 and 3) at one of the offices mentioned below in whose jurisdiction the applicant is domiciled:  
Basel District Directorate of Customs: for the cantons of Bern, Jura, Luzern, Obwalden, Nidwalden, Solothurn, Baselstadt, Baselland, Aargau (with the exception of the districts of Baden and Zurzach);  
Schaffhausen District Directorate of Customs: for the cantons of Zurich, Uri, Schwyz, Glarus, Zug, Schaffhausen, Thurgau and the districts of Baden and Zurzach in Aargau, Appenzell Ausserrhoden and Innerrhoden, Graubünden (with the exception of the district of Moësa) and the Principality of Lichtenstein;  
Zurich Customs Office: for Zurich and vicinity;  
St. Gallen Customs Office: for St. Gallen and vicinity;  
Lugano District Directorate of Customs: for the canton of Ticino and the district of Moësa in the canton of Graubünden;  
Chiasso-Ferrovía Customs Office: for Chiasso and vicinity;  
Geneva District Directorate of Customs: for the cantons of Geneva, Fribourg, Vaud, Valais and Neuchâtel.
2. The "Declaration/Application for clearance of inherited property" must be accompanied by:
  - a) a list of the goods to be imported, with an official or notarised certificate stating that the articles have passed to a statutory or testamentary heir or constitute a legacy;
  - b) the testator's death certificate or corresponding document;
  - c) an official certificate concerning the testator's last domicile, unless this is mentioned in the death certificate;
  - d) the residence or settlement permit of the heir or legatee;
  - e) the official, foreign registration certificate for the means of transportation.
3. In the case of articles, which the testator while he or she was still alive passed on to the legatee by deduction from the inheritance, a declaration to that effect by the testator is required instead of the official or notarised certificate in accordance with section 2a.
4. Subsequent consignments must be declared on a separate list when the initial request for exemption from duties is submitted.
5. Inherited property can only be cleared at certain times; clearance can only take place on working days during specifically assigned clearance hours.
6. For consignments with a value of up to CHF 100'000, duty-free clearance can be applied for at the time of the importation directly at the Customs Office with the form "Declaration/Application for clearance of inherited property" (enclosed sections 2 and 3). At the same time the documents in accordance with sections 2 and 3 must be submitted to the Customs Office. Heir or legatees who are not present at the customs clearance should hand over the form "Declaration/Application for clearance of inherited property" and the documents mentioned under sections 2 and 3 to their representative for the attention of the Customs Office.
7. If the Customs Office has doubts as to the right do duty-free clearance, the inherited property can be provisionally cleared through customs, in which case a guarantee must be given for the import dues.
8. Any person who obtains exemption from duties without complying with the conditions is guilty of an offence.
9. The use of the form "Declaration/Application for clearance of inherited property" obtained by photocopying, fax or from the internet may be used provided it is signed in original and presented in duplicate to the Customs Office.

**Erklärung/Veranlagungsantrag für Erbschaftsgut**  
**(Declaration/Application for clearance of inherited property)**

Für die Zollstelle  
For official use

Nr. \_\_\_\_\_

**Erblasser (Testator)**

Name (Surname) \_\_\_\_\_ Vorname (First name) \_\_\_\_\_

Letzter Wohnsitz (Last residence) \_\_\_\_\_

Todestag (Date of death) \_\_\_\_\_

**Erbe (heir)**

Name (Surname) \_\_\_\_\_ Vorname (First name) \_\_\_\_\_

Adresse (Address) \_\_\_\_\_

Schweiz. Aufenthaltspapier (Swiss residence permit) \_\_\_\_\_ Nr. (No) \_\_\_\_\_

ausgestellt durch (issued by) \_\_\_\_\_

**Der / die Unterzeichnete erklärt, dass ihm/ihr die im beiliegenden Verzeichnis erwähnten Gegenstände zugekommen sind infolge (The undersigned declares that he/she has received the articles as per enclosed list)**

gesetzlicher Erbfolge  
(in his/her capacity as statutory heir)

Vermächtnisses  
(as a legacy)

Erbeinsetzung  
(in his/her capacity as testamentary heir)

bei Lebzeiten des Erblassers unter Anrechnung auf sein/ihr Erbe  
(as an advance portion during the lifetime of the testator / de cujus)

Für die Veranlagung des Erbschaftsgutes ist die Zollstelle vorgesehen  
(The clearance of this inherited property is expected to take place at the customs office of)

**Fahrzeuge (Vehicles)**

Art, Marke und Typ (Type, make and model) \_\_\_\_\_ Fahrgestell-Nr. (Chassis no.) \_\_\_\_\_

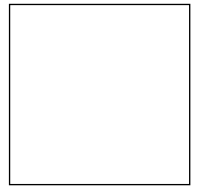
**Beilagen (Enclosures)**

Ort und Datum (Place and date) \_\_\_\_\_

\_\_\_\_\_  
Unterschrift des Erben  
(Signature of the heir)

**Für die Bewilligungsstelle**  
**(For official use)**

mit der Bewilligung zur abgabenfreien Zulassung von Erbschaftsgut, dessen Wert CHF 100'000 nicht übersteigt, unter Vorbehalt des Beschauergebnisses und der Einhaltung der Einfuhrfrist  
(with authorization for duty-free admission of inherited property with a value of up to CHF 100'000, subject to the result of the customs inspection and to the observation of the time limit for importation)



**Antrag auf abgabenfreie Veranlagung (Application for duty-free clearance)**

Gesamteinfuhr (Complete importation)

Teileinfuhr gem. besonderem Verzeichnis (Partial importation as per separate list)

Vordokument (Previous document) \_\_\_\_\_

Zeichen, Nr., Anzahl, Art der Packstücke (Marks, numbers, number and type of packages) \_\_\_\_\_

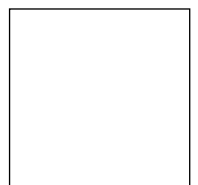
Gewicht kg (Weight in kg) \_\_\_\_\_ Geschätzter Gesamtwert in CHF (Estimated total value in CHF) \_\_\_\_\_

Nachsendung folgt ungefähr am (Subsequent consignment will be imported on or around) \_\_\_\_\_

Ort und Datum (Place and date) \_\_\_\_\_ Unterschrift des Antragstellers (Signature of declarant) \_\_\_\_\_

**Für die Zollstelle (for official use)**

Unterschrift (Signature) \_\_\_\_\_



The English translation of the present form has no legal force: the original text in one of the official languages remains the authoritative version

Die englische Übersetzung dieses Formulars hat nur Informationscharakter; rechtsgültig ist der Text in der Amtssprache

**Erklärung/Veranlagungsantrag für Erbschaftsgut**  
**(Declaration/Application for clearance of inherited property)**

Für die Zollstelle  
For official use

Nr. \_\_\_\_\_

**Erblasser (Testator)**

Name (Surname) \_\_\_\_\_ Vorname (First name) \_\_\_\_\_

Letzter Wohnsitz (Last residence) \_\_\_\_\_

Todestag (Date of death) \_\_\_\_\_

**Erbe (heir)**

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Adresse (Address) \_\_\_\_\_

Schweiz. Aufenthaltspapier (Swiss residence permit) \_\_\_\_\_ Nr. (No) \_\_\_\_\_

ausgestellt durch (issued by) \_\_\_\_\_

**Der / die Unterzeichnete erklärt, dass ihm/ihr die im beiliegenden Verzeichnis erwähnten Gegenstände zugekommen sind infolge (The undersigned declares that he/she has received the articles as per enclosed list)**

gesetzlicher Erbfolge  
(in his/her capacity as statutory heir)

Vermächtnisses  
(as a legacy)

Erbeinsetzung  
(in his/her capacity as testamentary heir)

bei Lebzeiten des Erblassers unter Anrechnung auf sein/ihr Erbe  
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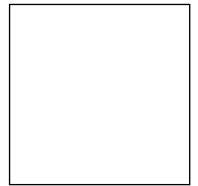
**Beilagen (Enclosures)**

Ort und Datum (Place and date) \_\_\_\_\_

\_\_\_\_\_  
Unterschrift des Erben  
(Signature of the heir)

**Für die Bewilligungsstelle**  
**(For official use)**

mit der Bewilligung zur abgabenfreien Zulassung von Erbschaftsgut, dessen Wert CHF 100'000 nicht übersteigt, unter Vorbehalt des Beschauergebnisses und der Einhaltung der Einfuhrfrist  
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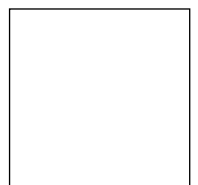
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