

Automobile duty

1. Taxable object

The [Vehicle Duty Act of 21 June 1996](#) provides that, upon import, a tax of 4% is levied on the following vehicles:

- a. motor vehicles for the transport of 10 or more persons, including the driver, weighing not more than 1600kg each (tariff headings 8702.1030, 2010, 3010, 4010 and 9030);
- b. motor cars and other motor vehicles principally designed for the transport of persons (other than those under letter a), including station wagons and racing cars (tariff headings 8703.1000-9060);
- c. motor vehicles for the transport of goods, weighing not more than 1600kg each (tariff headings 8704.2110 and 2120, 3110 and 3120, 4110 and 4120, 5110 and 5120, 6010 and 6020, 9010 and 9020).

2. Basis for calculation

The basis for calculation is essentially the same as that for value added tax, which means that the tax is levied:

- on the amount paid in the case of a contract of sale or commission;
- on the market value in all other cases.

Any customs duty (motor vehicles of tariff heading 8703) and additional costs (transport costs, etc.) up to the first destination on Swiss territory must be included in the basis for calculation. The tax authority may increase the taxable value to include the value of missing parts of incomplete or unfinished vehicles, as well as assembly/labour costs.

3. Exemptions

The following are exempt from the tax:

- a. motor vehicles which are admitted duty-free as household effects, wedding trousseaux or inherited property ([Art. 14-16 of the Customs Ordinance \[CustO\]](#));
- b. motor vehicles which are admitted duty-free within the framework of diplomatic or consular relations ([Art. 6 of the CustO](#));
- c. motor vehicles for disabled persons which are admitted duty-free ([Art. 18 of the CustO](#));
- d. motor vehicles imported duty-free as war material of the Confederation ([Art. 29 of the CustO](#));
- e. motor vehicles which are admitted duty-free as domestic returned goods ([Art. 10 of the Customs Act](#));
- f. self-propelled trucks as defined in Article 11, paragraph 2, letter g of the Ordinance on the Technical Specifications required for Motor Vehicles of 19 June 1995 ([SR 741.41](#));
- g. motor vehicles subject to the heavy vehicle charge;
- h. motor vehicles re-imported after temporary export.

Tax exemption in accordance with letter c is granted exclusively in the form of a tax refund. This includes electrically powered lifts of tariff heading 8703.1000 for disabled persons. The other tax exemptions are to be requested at the time when the vehicle is imported.

Motor vehicles chassis with driver's cabin of tariff headings 8702 to 8704 are also exempt from tax.

In the case of vehicles imported for temporary use or inward processing, the tax must be pledged as collateral. If the vehicle is re-exported in compliance with the conditions set out in the customs legislation, the obligation to pay tax does not apply.

4 Details to be provided in the customs declaration

The Additional Charge Code 660 and the Scale of Additional Charges 001 (liable to the tax) or 002 (exempt from the tax) must be entered in the import customs declaration (field "additional charges").

For further information on vehicle duty, see: [directive 68 \(R-68\)](#).