

Private goods

Import of goods

for private use by the traveller or as a gift.

Valid per person and per day.

Step 1

Tax-free limit of CHF 150

Does the total value of all goods exceed CHF 150?

No

Exempt from VAT

Yes

Subject to VAT

VAT due on the total value

Step 2

Quantity allowances

Does the quantity exceed...

 1 kg of meat and meat preparations, excluding game?
(≤10kg: CHF 17.-/kg ; >10kg: CHF 23.-/kg)

No

Duty-free

 1 kg/l of butter/cream? (CHF 16.-/kg or l)

Yes

Subject to customs duty

Customs duty is levied on the excess quantities.

 5 kg/l of oils, fats and margarine for human consumption?
(CHF 2.-/kg or l)

 5 l of alcoholic beverages up to 18% vol.*? (CHF 2.-/l)

 1 l of alcoholic beverages over 18% vol.*? (CHF 15.-/l)

 250 cigarettes / cigars / heated tobacco products / cartridges containing nicotine for e-cigarettes or 250 g other tobacco products or 250 ml liquids containing nicotine for e-cigarettes or 25 disposable e-cigarettes* **(cigarettes, etc.: CHF -.25 per unit; other tobacco products: -.10 per gramme; liquids containing nicotine: -.25 per ml; disposable e-cigarettes: 2.50 per unit)**

*minimum age 17 years

With the QuickZoll, the taxes and duties to be paid are calculated automatically

i The FOCBS does not refund VAT paid in a foreign country. Please contact the foreign seller or a company specialising in tax refunds.