

Taxation control for road vehicles, watercraft and aircraft

1 General

Certain, clearly identifiable goods are subject to taxation control. This means that the customs and tax status of these goods «in free circulation» or «not in free circulation» is recorded or monitored. The tariff numbers concerned can be identified by the fact that they contain notes in Tares on the page «Display details», «Additional data», such as:

- *Enter chassis number, hull number, serial number;*
- *Issue proof of customs clearance, form 13.20 A, form 15.10, form 15.15;*
- *Taxation control.*

2 Road vehicles

2.1 Customs/goods declaration

In order to clearly identify the road vehicle, the chassis number must be noted in the customs/goods declaration. For most road vehicles, the chassis number is the 17-digit vehicle identification number (VIN), whereby the following should be noted:

- Only the following Arabic numerals and Latin capital letters are permitted: 1234567890 ABCDEFGH JKLMN P RSTUVWXYZ;
- The letters I, O and Q are not used because of the high risk of confusion with the numerals 0 and 1.

For certain road vehicles (e.g. vintage cars), the chassis number is not sufficient to ensure clear identification. Therefore, the make must also be noted in the customs/goods declaration. The list of makes can be found in Appendix 1.

If a road vehicle already has a 9-digit master-number and this is known, it must also be entered in the customs/goods declaration.

2.2 Taxation certificate and vehicle licensing

When importing road vehicles, form 13.20 A with a customs master-number is issued in addition to the taxation decision. Form 13.20 A with customs master-number serves as proof that the road vehicle in question is «in free circulation» until it is licensed for Swiss circulation.

Issuing and certifying taxation certificates (form 13.20 A) is subject to a fee (section 9 of the Annex to the Ordinance on the Federal Office for Customs and Border Security Charges [[SR 631.035](#)]).

The taxation certificate form 13.20 A is required for the vehicle's licensing (Art. 74 et seq. of the Ordinance on the Authorisation of Persons and Vehicles for Road Traffic Purposes [RTAO; [SR 741.51](#)]). Questions concerning road vehicle licensing should be addressed to the competent [cantonal vehicle licensing office](#).

No taxation certificate is issued for the export of road vehicles (not required).

2.3 Simplified taxation control for motorcycles requiring registration

In the context of a simplified taxation control of motorcycles requiring registration, it is not necessary to issue a taxation certificate (form 13.20 A). Its function is replaced by a stamped list or, in exceptional cases, by a customs seal.

The declarant must provide the local customs office with a paper list showing the frame numbers and brands of vehicles included in the customs or goods declaration. The content and format of this list are governed by road traffic legislation ([Art. 92 para. 1 VZV](#)). Any related questions must be clarified directly by the declarant with the competent vehicle registration authorities.

The local office certifies the list with an official stamp, thereby ensuring that no additional vehicles can be added afterwards.

As an alternative to the above-mentioned list, an individual customs seal may be affixed to each vehicle ([Art. 93 para. 1 VZV](#)). If affixing a customs seal is not practical (for example, due to operational constraints at the local customs office), the stamped list must be used instead.

Whether and how the vehicles concerned are to be approved for road use is determined by road traffic legislation. In this regard, the declarant must also clarify any related questions with the competent vehicle registration authorities.

Further information on vehicle registration: [Federal Roads Office \(FEDRO\)](#) >> [Fachleute und Verwaltung](#) >> [Fahrzeuge und Gefahrgut](#) >> [Fahrzeugvorschriften und -prüfungen](#) >> [Vorschriften zu Motorfahrrädern, langsamen E-Bikes, E-Trottinetten, E-Cargobikes](#) >> [Vorschriften über Zulassung und Betrieb von Motorfahrrädern](#).

3 Watercraft

3.1 Customs/goods declaration

In order to clearly identify the watercraft, the hull number must be noted in the customs/goods declaration. The hull number is also known as the Watercraft Identification Number (WIN), Hull Identification Number (HIN) or Company Identification Number (CIN). This internationally standardised number uniquely identifies a watercraft.

For certain watercraft (e.g. vintage boats), the hull number is not sufficient to ensure clear identification. Therefore, the make must also be noted in the customs/goods declaration.

If a watercraft already has a 9-digit master-number and this is known, it must also be noted in the customs/goods declaration.

3.2 Taxation certificate and licensing

When importing watercraft, [form 15.10](#) with a customs master-number is issued in addition to the taxation decision. Form 15.10 with customs master-number serves as proof that the watercraft in question is «in free circulation» until it is licensed for Swiss circulation.

In the case of multi-hulled watercraft (e.g. catamarans and trimarans), only one form 15.10 is required.

Issuing and certifying taxation certificates (form 15.10) is subject to a fee (section 9 of the Annex to the Ordinance on the Federal Office for Customs and Border Security Charges [[SR 631.035](#)]).

The taxation certificate form 15.10 is required for the watercraft's licensing (Art. 96 of the Ordinance on Navigation on Swiss Waterways [INOO; [SR 747.201.1](#)]). Questions concerning watercraft licensing should be addressed to the competent [cantonal water transportation office](#).

No taxation certificate is issued for the export of watercraft (not required).

4 Aircraft

4.1 Customs/goods declaration

The manufacturer, type and serial number must be noted in the customs or goods declaration for the unique identification of the aircraft. The same applies to engines, turbines and other propulsion engines for aircraft.

4.2 Taxation certificate and licensing

When importing aircraft, [form 15.15](#) is issued in addition to the taxation decision. Form 15.15 serves as proof that the watercraft in question is «in free circulation» until it is licensed for Swiss circulation.

For engines fitted to aircraft, a separate form 15.15 is required.

Issuing and certifying taxation certificates (form 15.15) is subject to a fee (section 9 of the Annex to the Ordinance on the Federal Office for Customs and Border Security Charges [[SR 631.035](#)]).

The taxation certificate form 15.15 is required for the aircrafts's licensing (Art. 18 of the Ordinance on Aviation [O-AviA; [SR 748.01](#)]). Questions concerning aircraft licensing should be addressed to the [Federal Office of Civil Aviation FOCA](#).

No taxation certificate is issued for the export of aircraft (not required).

Appendix 1: Makes and make-codes; road vehicles

Marke	Code		
3PLUSCOCO	109	BAUER	159
ABARTH	101	BAUMANN	150
ABDERHALDEN	104	BAW	162
ACKERMANN	105	BCS	153
ADDAX MOTORS	107	BECK	163
ADRIA	103	BENELLI	160
AEBI	102	BENTLEY	167
AERA	106	BERGER	164
AGADOS	111	BERGMANN	165
AGRAR	114	BETA	173
AGRIA	108	BICCHI	166
AGRITEC	115	BIRRER	171
AIWAYS	116	BLACK	178
AIXAM	110	BLU:S	161
AJP	113	BLYSS	179
ALFA-ROMEO	112	BMS	180
ALKE	119	BMW	185
ALPINA	186	BOATMATE	187
ALPINE	118	BOBCAT	190
AMMANN	117	BOECKER	192
ANKA	120	BOECKMANN	194
ANSSEMS	121	BOMAG	195
ANTONIO CARRARO	122	BOMBARDIER	193
AODES	123	BOSCHUNG	196
APRILIA	127	BRANSON	189
ARCTIC CAT	126	BRANTNER	168
ARENA	124	BRENDERUP	197
ARIIC	134	BRIAN JAMES	198
ASKOLL	135	BRIXTON	199
ASTON-MARTIN	130	BRP	201
ATEC	136	BRUEHLMANN	202
ATLAS	139	BUCCIMOTO	169
ATLAS COPCO	140	BUCHER	203
ATLET	133	BUECKER	205
ATV	141	BUELL	204
AUDI	137	BUERSTNER	221
AUSA	143	BUGATTI	207
AUSTIN	138	BUICK	215
AVANT	144	BULLIT	216
AVANTIER	145	BURI-TT	217
AVS	142	BW TRAILERS	214
		BYD	218
B.S.A	206	CADILLAC	235
BAECHLI	154	CAKE	230
BAGELA	155	CAMP-LET	229
BAIC	152	CAOFEN	231
BAOLI	156	CARADO	236
BARTHAU	158	CARAVELAIR	240

CARELLO	239	DRIVAL	316
CARPENTO	232	DS	318
CARRARO	241	DUCATI	321
CARTHAGO	242		
CASE	246		
CASE INTERNATIONAL	247	EBECO	322
CATERPILLAR	244	ECIM	323
CBS	233	ECKART	325
CESAB	248	ECONELO	327
CF MOTO	234	ECOOTER	326
CHEREAU	254	EDUARD	328
CHEVAL LIBERTE	264	EFUN	329
CHEVROLET	249	ELARIS	324
CHRISTIANIA	265	ELECTRIC MOTION	330
CHRYSLER	251	ELEKTROLINO	332
CITROEN	255	ELION	335
CITYFLIZZER	256	ENERGICA	331
CITYTWISTER	257	ENFIELD	334
CLAAS	258	ERDE	333
CLUB CAR	266	ERIBA	344
CNSE	267	E RIDE PRO	343
COBRA	263	ESCHLER	346
COLOVE	268	ESCHTEC	347
COMBILIFT	270	ETRIX	349
COMPAIR	271	EUOTRAC	355
CORVUS	269		
CRESCI	273		
CRG	262	FA ALONSO KART	345
CUPRA	274	FABAG	357
		FANKHAUSER	359
		FANTIC	352
D-TEC	320	FARMTECH	363
DACIA	286	FASUER	364
DAELIM	288	FAUTRAS	366
DAF	290	FAYMONVILLE	369
DAIHATSU	291	FELLA	370
DAIMLER	292	FELQ	372
DALTEC	275	FENDT	358
DEBON	276	FENWICK-LANSING	361
DECAMP	278	FERRARI	362
DEFINITIVE CLM	277	FGS	376
DERBI	296	FIAT	367
DESIGNWERK	279	FISKER	368
DETHLEFFS	300	FITZEL	377
DEUTZ	302	FLIEGL	378
DFM	303	FORD	375
DIECI	307	FOREST RIVER	374
DINKEL	301	FORMULA K	371
DODGE	309	FORZA	365
DOLL	310	FRECH-HOCH	379
DONGFENG	311	FUSO	380
DOOSAN	315	FUTURA	385

		HRB	448
		HSM	450
G M C	392	HUERLIMANN	456
GALLIKER	382	HULCO	457
GAMO	384	HUMBAUR	459
GARIA	388	HUSABERG	458
GAS-GAS	386	HUSQVARNA	460
GEELY	381	HUWYLER	461
GEIER	389	HYMER	462
GENESIS	390	HYOSUNG	463
GENKINGER	387	HYSTER	465
GESER	383	HYUNDAI	466
GIANNI FERRARI	391		
GIANT	393		
GK GRUENENFELDER	394	IFOR WILLIAMS	471
GLAAP	395	INDIAN	474
GOLDHOFER	396	INEOS	473
GOUPIL	398	INFINITI	475
GRABER	400	IPK	476
GRILLO	407	IRIZAR	481
GRIMME	408	ISOTRAILER	477
GROSS	410	ISEKI	482
GSODAM	401	ISUZU	488
GWM	411	IVECO	490
H&W	420	JAC	498
HAGER	421	JAECOO	497
HAKO	422	JAGUAR	495
HAMM	423	JCB	500
HANGCHA	424	JEEP	499
HANSA	402	JIA JI	496
HAPERT	425	JIAYUAN	501
HARBECK	426	JKS	502
HARLEY-DAVIDSON	428	JOHN DEERE	503
HCP	427	JOSKIN	504
HDK	430	JOTHA	509
HEIMANN	403	JUMBOLINO	512
HELI	432	JUNGHEINRICH	514
HENAN WEBETTER	404		
HENRA	433		
HERCULES	438	K T M	534
HESS	437	KABE	513
HIRTH	439	KAERCHER	535
HISUN	405	KAESER	537
HITACHI	440	KAESSBOHRER	520
HOBBY	441	KAISER	545
HOLDER	444	KAMAG	505
HOLOUBEK	443	KARSAN	506
HOLTKAMPER	446	KART REPUBLIC	507
HONDA	449	KAWASAKI	522
HORWIN	447	KAYO	510

KGM	511	LOC	572
KIA	531	LOCHMANN	568
KINGCHE	508	LORRIES	585
KITO	547	LOTUS	584
KL	549	LUCID	595
KLAAS	553	LUMAG	589
KLAESI	555	LUQI	597
KNAPEN	554	LUXEED	596
KNAUS	523	LUXXON	602
KOEGEL	557	LVHU	586
KOENIG	565	LVNENG	588
KOMATSU	526	LYNX	606
KONAG	527	LYNK&CO	605
KOVE	524		
KRAMER	528		
KRAMPE	558	M G	617
KRESS	566	MAGNI	611
KROEGER	567	MALAGUTI	591
KRONE	569	MAN	598
KTM	570	MANGOSTEEN	618
KUBOTA	536	MANITOU	599
KUCKOO	571	MARANELLO KART	587
KUHN	573	MARLIN	621
KUMPAN ELECTRIC	574	MAROLF	620
KURIER	575	MARTZ	623
KVERNELAND	576	MASERATI	601
KYBURZ	577	MASH	625
KYMCO	538	MASNADA	627
LA	578	MASSEY-FERGUSON	603
LADA	540	MAXUS	634
LADOG	541	MAZDA	610
LAG	543	MC CORMICK	635
LAMBERET	579	MC LAREN	636
LAMBERT	592	MCHALE	638
LAMBORGHINI	542	MDKA	633
LAMBRETTA	544	MECALAC	640
LANCIA	548	MEILI	641
LANCIER	580	MELEX	637
LAND ROVER	551	MENGELE	632
LANDINI	550	MENZI MUCK	644
LANTU EBIKE	546	MERCEDES-BENZ	615
LANZ+MARTI	582	MERLO	604
LEAPMOTOR	590	MERSEA	645
LECITRAILER	533	MESSERSI	630
LEXUS	559	METALIAN	646
LIEBHERR	560	METALTECH	647
LINCOLN	564	MEUSBURGER	649
LINDE	561	MICRO	651
LINDNER	563	MICROLINO	654
LINHAI	583	MIKU	653
LINNHOF & HENNE	562	MINI	607
LMC	581	MITSUBISHI	624

MITT	629	PIAGGIO	713
MK	626	PILOTE	715
MOBAS	655	PINEAPPLE BIKES	722
MODIKA	622	PITBULL	723
MONDIAL	656	PLUMETT	724
MONTESA	628	PLYMOUTH	714
MORGAN	631	POESSL	703
MOTO GUZZI	639	POETTINGER	725
MOTO MORINI	657	POLAR	726
MOTOLUX	648	POLARIS	717
MOTRON	642	POLESTAR	730
MUELLER MITTELTAL	658	PONGRATZ	731
MUENZ	660	PONTIAC	718
MULTITEL PAGLIERO	659	POP	734
MV-AGUSTA	652	PORSCHE	720
		POTAIN	741
		PRAGA KART	706
N S U	675	PRINOTH	728
NC	670	PRONAR	742
NEOPLAN	665	PUCH	729
NEPTUN	671	PÜHRINGER	743
NEW HOLLAND	667		
NEXT	672		
NICOLAS	668	QJMOTOR	740
NIEDERBERGER	674	QUADRO	744
NIEWIADOW	676	QUERRY	746
NISSAN	669		
NIO	661		
NIU	678	RACLET	733
NOE	664	RACO	747
NONNENMACHER	677	RAM	749
NORTON	673	RANDAZZO	739
NUGENT TRAILERS	679	RAPID	750
		RAVO	751
		RAY	752
O.M.	687	REBU	753
OEHLER	686	REDMOTO	754
OHLMEIER	680	REFORM	745
OK1	681	RENAULT	748
OMODA	688	RESPO	761
OPEL	690	REWACO	763
ORA	689	RGNT	765
		RIEJU	766
		RIGITRAC	767
PANAIT	702	ROELLI	769
PAROLIN	701	ROHRER	770
PAUS	704	ROKA	762
PEECON	705	ROLLAND	771
PEGA	707	ROLLS-ROYCE	764
PEISCHL	716	ROSENBAUER	772
PEKI	721	ROVER	768
PEUGEOT	708	ROYAL-ENFIELD	773

RS KART	760	SUN LIVING	848
RUBAG	774	SUNRA	843
RUF	775	SUPER SOCO	844
		SURRON	863
		SUZUKI	850
SAAB	780	SWM	873
SAKURA	782	SYM	874
SALVE	783	SYMA	845
SAME	789	SYRIUSZ	876
SAMSON	781		
SANYANG-SYM	792		
SARIS	794	TABBERT	853
SAWIKO	804	TAKEUCHI	878
SCANIA	796	TAIZHOU	854
SCHAEFFER	807	TALARIA	880
SCHMID	809	TANNER	881
SCHMIDT	811	TARO	883
SCHMITZ	813	TATA	859
SCHWARZMUELLER	816	TAURUS	847
SEAT	798	TCM	860
SEGWAY	817	TEC	862
SERES	819	TEMARED	884
SETRA	806	TERBERG	864
SHERCO	795	TESLA	861
SIGG	820	TEU	887
SILENCE	827	TGB	865
SIMSON	821	THALER	888
SIRIUS	830	THIEL	889
SKODA	822	THINK CITY	867
SKYTEAM	832	THWAITES	868
SMART	823	TIMA	891
SODI	825	TISTO	893
SOFTCAR	814	TM	895
SOLARIS	824	TOMPLAN	896
SOLIS	833	TONY KART	890
SOREL	826	TORO	870
SPIER	834	TOYOTA	879
SPITZER	835	TPV	897
SPY	828	TRIGANO	877
SSANGYONG	837	TRIUMPH	882
STARK	818	TRMOTOR	900
STEINHAUSER	838	TURATELLO	904
STEINSBERGER	829	TVR	886
STEMA	839		
STERCKEMANN	831		
STEYR	836	UBCO	905
STILL	803	UEBRIGE MARKEN	998
STILUS	815	UGBEST	906
STRAUTMANN	840	UNIMOG	892
STREBEL	841		
STUESSI	842		
SUBARU	846	VAKUTEC	907

VALTRA	903	WEIRO	937
VAN ECK	909	WENK	948
VAN HOOL	908	WESTFALIA	942
VANCLAES	911	WEY	951
VARIANT	913	WEYCOR	949
VDL	915	WIELTON	950
VDL BUS & COACH BV	191	WILK	954
VEMUS	914	WILLIBALD	945
VENGO	916	WILLIG	946
VENT	918	WM MEYER	953
VESPA	917	WOERMANN	956
VEZEKO	920	WOTTAN	957
VIGROUS	919		
VILLIGER	921		
VLEMMIX	922	XPENG	959
VMOTO	923		
VOEGELE	926		
VOGE	927	YADEA	958
VOGT	928	YALE	965
VOLKSWAGEN	925	YAMAHA	967
VOLVO	929	YANMAR	968
VOYAH	930		
VRBIKES	931		
		ZBINDEN	974
		ZEEKR	973
WACKER-NEUSON	666	ZERO	976
WALDE	940	ZIEGLER	975
WALKER	939	ZONTES	977
WEBER	938	ZUENDAPP	980
WECON	941	ZUNHAMMER	981
WEIDEMANN	943		
WEIJER	944		
WEINSBERG	947	UEBRIGE MARKEN	998