

Refund of import duties and VAT due to re-exportation

Article 11 of the Customs Act (CustA)

Article 38 of the Customs Ordinance (CustO)

Article 60 of the Federal Act on Value Added Tax (VATA)

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3003 Bern

E-mail: nze@ezv.admin.ch
Internet: <http://www.ezv.admin.ch>



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1 Conditions

In the case of goods returned abroad, the following taxes and duties may be reimbursed on request:

1.1 Import customs duties

Import customs duties are reimbursed provided that:

- The goods are returned to the sender abroad unmodified within three years due to non-acceptance, cancellation of the contract under which they were initially imported into the customs territory, or due to non-saleability.

In cases of returns due to deficiencies that are first detected at the time of processing, reimbursement is also granted when the goods are re-exported after modification.
- The goods are re-exported because they may not be placed on the market under Swiss law.

1.2 Import tax (VAT)

Import tax (VAT) is reimbursed provided that all of the following conditions are met:

- The importer may not deduct the import tax from taxes due to the Federal Tax Administration or the Tax Administration of the Principality of Liechtenstein in the form of input tax, or may only partially do so;
- The goods
 - are re-exported intact before any handover (viz. delivery) to a third party in Switzerland and before any usage, in which case the reason for re-exportation is considered irrelevant, or
 - have been partially used in Switzerland, but are re-exported following a cancellation of the delivery (e.g. owing to rescission of the purchase, rental or work agreement). In this case, the reimbursement is reduced by the amount corresponding to the tax due on the payment for the use of the goods or on the reduction in value incurred through use, as well as on any import duties not reimbursed;
- There is proof that the exported goods correspond to the goods actually imported;
- Re-exportation takes place within five calendar years from the end of the calendar year in which the import tax was levied.

2 Procedures and supporting documents

Requests for reimbursement of import duties and taxes must be made as part of the export customs declaration. The following must also be clearly indicated in the declaration:

- The comment "Goods returned abroad; request for reimbursement of customs duties and VAT";
- The import documents used for clearing the goods when they were imported;
- The address of the recipient in the country of destination.

The export customs declaration must always be prepared, even if the value of the shipment is under CHF 1,000.

In addition to the consignment note, and/or accompanying documents, the consignor must provide the customs office with the following documentation:

- Request for reimbursement in letter format;

The request must include an explanation of why the goods are being re-exported. In order for the import tax to be reimbursed, it must be certified that it cannot be offset, either wholly or partially, as input tax. In cases where only some of the imported goods are being re-exported, it must be specified for each import document (Customs assessment decision /

VAT assessment decision) and for each supplier's invoice which items are being re-exported. The name and bank details of the designated payee for the reimbursement must also be stipulated.

If the consignment note is issued and signed by the exporter himself, this document may also be used to indicate the above-mentioned details. In this case, a separate request for reimbursement in letter format is not required.

- Import document (original, photocopy or electronic printout);
- Invoices, delivery notes, consignment documentation, etc. issued in connection with the imported and re-exported goods;
- Correspondence (e-mails, etc.) exchanged with the foreign supplier:
 - For requests for reimbursement of customs duty, it must be clear from the correspondence why the goods are being re-exported.
 - For requests for reimbursement of import tax on goods which have been partially used on Swiss territory, the correspondence must demonstrate that the order which led to the importation (e.g. purchase order) has been cancelled.
- Supporting documentation concerning payments and refunds (credit notes).

The customs office may require further supporting documentation.

3 Subsequent requests

Subsequent requests for reimbursement of customs duty can be accepted if sent in writing within 60 days of re-exportation to the District Directorate of Customs of the district where the re-exportation took place. This also applies to retroactive requests for reimbursement of import tax, if submitted to the District Directorate of Customs indicated within the 60 days following the issuing of the export document. Reimbursement is conditional on proof by means of the supporting documentation and export documents listed in section 2 above.

4 Fees

A fee corresponding to 5% of the total reimbursable amount will be deducted, with a minimum and maximum charge of CHF 30 and CHF 500 respectively.