



# **Factsheet on customs privileges for diplomats**

Customs formalities for diplomatic missions, consular posts and international organisations, as well as for their members

This factsheet on customs privileges for diplomats summarises the most important implementing provisions of customs legislation and federal non-customs legislative instruments on this subject. This factsheet is intended as a guide. The relevant legal bases are decisive.

No legal claims beyond the statutory provisions may be derived from this factsheet.

In order to improve readability, this factsheet avoids using both feminine and masculine forms of language and uses the generic form. Any reference to persons applies equally to both genders.

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## Abbreviations

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<b>Term/abbreviation</b>	<b>Definition</b>
<b>Art.</b>	Article
<b>CITES</b>	Convention on International Trade in Endangered Species of Wild Fauna and Flora
<b>EU</b>	European Union
<b>FDFA</b>	Federal Department of Foreign Affairs
<b>fedpol</b>	Federal Office of Police
<b>FOCBS</b>	Federal Office for Customs and Border Security
<b>FSVO</b>	Federal Food Safety and Veterinary Office
<b>NZE</b>	non-customs legislative instruments
<b>SR</b>	Classified Compilation of Federal Legislation
<b>VAT</b>	Value added tax (import tax)

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## 1 Introduction

This factsheet covers the customs formalities for diplomatic missions for consular posts in Switzerland and international organisations based in Bern (official beneficiaries), as well as for their members (beneficiary persons), for duty-free import of goods into Switzerland. The customs procedure for tax and duty-free importation of goods into Switzerland for official beneficiaries as well as beneficiary persons can be summarised in two simplified stages:

1. Authorisation of tax and duty exemption (before the goods are imported)
2. Importing the goods and duty-free clearance

This means that the tax and duty exemption must be applied for from the customs office Zoll Mittelland before the goods are imported (generally using form 14.60). If all conditions are met, the customs office Zoll Mittelland will authorise the tax and duty exemption. The goods can then be imported under tax and duty-free clearance during the relevant opening hours at all FOCBS customs offices open to commercial goods traffic. In many cases, this two-stage procedure is also carried out in a single step directly at the customs office Zoll Mittelland.

The procedure is essentially the same for motor vehicles and fuel, whereby an electronic application is made and the forms 15.52 and 15.54 generated must be submitted in parallel in hard copy at the customs office Zoll Mittelland.

## 2 Legal basis

Vienna Convention on Diplomatic Relations of 18 April 1961 (SR 0.191.01)

Vienna Convention on Consular Relations of 24 April 1963 (SR 0.191.02)

Article 8 paragraph 2 letter a of the Customs Act 18 March 2005 (CustA; SR 631.0)

Article 6 paragraph 2 of the Customs Ordinance of 1 November 2006 (CustO; SR 631.01)

Ordinance of 23 August 1989 on the Customs Privileges of Diplomatic Missions in Bern and Consular Posts in Switzerland (SR 631.144.0)

Ordinance of 13 November 1985 on the Customs Privileges of the International Organisations (SR 631.145.0)

### 3 FOCBS authorisation office

The customs office Zoll Mittelland<sup>1</sup> is the competent authority for customs matters of the diplomatic missions, the consular posts in Switzerland and the international organisations based in Bern, as well as their staff

Zoll Mittelland	<b>Counter opening hours:</b> 9.00am – 10.30am (Monday – Friday)
Bogenschützenstrasse 9b	<b>Email:</b> <a href="mailto:diplomaten@bazg.admin.ch">diplomaten@bazg.admin.ch</a>
3001 Bern	<b>Tel.:</b> +41 58 462 68 69

### 4 Importing goods using form 14.60

Form 14.60 "Déclaration pour importation en franchise de marchandises pour bénéficiaires de privilèges diplomatiques" can be obtained from the federal publications shop at the following address: [www.bundespublikationen.admin.ch](http://www.bundespublikationen.admin.ch) (search term: "14.60" ). The form is available only in French.

The form may be used only for import clearance in the following cases:

- goods purchased by official beneficiaries for official use
- goods purchased abroad by beneficiary persons which are intended for personal use (including for family members living in the same household)
- import of new or second-hand goods for the initial furnishing of a dwelling of a beneficiary person.
- purchase of heating oil for the real estate of the official beneficiaries and the beneficiary persons.

Only goods for official or personal use can be imported tax and duty-free. These tax and duty-free imported goods may not be passed on or sold without prior authorisation from the customs office Zoll Mittelland. The regulations regarding the non-customs legislative instruments (see section 5.10) are reserved.

#### 4.1 Prior authorisation (form 14.60) for tax and duty-free imports

No prior authorisation is required for the clearance of goods which are presented to the customs office Zoll Mittelland under the transit procedure. If the goods are imported via another customs office, the form 14.60 must be certified in advance by the customs office Zoll Mittelland..

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<sup>1</sup> see also: List of competent customs offices; available at: [www.focbs.admin.ch](http://www.focbs.admin.ch) → Information companies → Importation into Switzerland → Exemptions, reliefs and preferential tariffs → Duty-free movement of goods → Customs privileges for diplomats

The person concerned can optionally apply for tax and duty-free import via the official beneficiary. These persons must submit the following documents to the customs office Zoll Mittelland before import:

- Form 14.60, with the signature of the beneficiary person, signed by the head of a mission or his authorised representative, bearing the stamp of the official beneficiary..
- Detailed inventory list, in English, French, German or Italian.
- Photocopy of the legitimation card (front and back) issued by the FDFA. The legitimation card must bear the signature of the beneficiary person.
- Stamped addressed reply envelope

Once the, form 14.60 has been certified by the customs office Zoll Mittelland, it will be returned with the prepaid envelope.

Form 14.60 can also be submitted to the customs office Zoll Mittelland at the counter during opening hours. If the conditions for tax and duty-free import are fulfilled, it will be promptly certified and returned.

This also applies to tax and duty-free imports of items for initial furnishings.

## **4.2 Import clearance**

### **4.2.1 Import clearance at the customs office Zoll Mittelland**

If goods are brought into Switzerland and are to be declared for import at the customs office Zoll Mittelland, a transit document is required for the transfer. This transit document is issued by a forwarding agent or a customs clearance agency which must indicate the office of destination as customs office Zoll Mittelland. The goods must be delivered, together with a completed form 14.60, to an authorised consignee<sup>2</sup> within the transit period. If the goods are transported directly to the consignee, the transit document and a completed form 14.60 must be sent by email to the customs office Zoll Mittelland ([diplomaten@bazg.admin.ch](mailto:diplomaten@bazg.admin.ch)) before the goods are unloaded.

The goods cannot be unloaded and made available until authorisation has been received from the customs office Zoll Mittelland by email.

### **4.2.2 Import via another customs office**

If goods are to be cleared at another customs office, a form 14.60 certified in advance by the customs office Zoll Mittelland is required. Tax- and duty-free clearance is only possible with prior authorisation (with the exception of courier traffic; see section 4.3 below).

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<sup>2</sup> see also [www.focbs.admin.ch](http://www.focbs.admin.ch) → Documentation → Forms, factsheets and publications → Authorised consignees and consignors

#### **4.2.2.1 Certified form 14.60 from the customs office Zoll Mittelland exists**

Consignments for beneficiary persons must be addressed to them directly (with details of their diplomatic function). The following documents must be presented to the customs office at the time of import:

- Form 14.60 certified in advance by the customs office Zoll Mittelland exists
- Accompanying documents (orders, invoices, delivery notes)
- Any transport and transit documents

#### **4.2.2.2 Certified form 14.60 missing**

If clearance is made at another customs office and form 14.60 is missing or has not been previously certified in section 13, provisional clearance must be carried out (the import taxes and duties owed must be secured). It is possible for the declarant to declare the goods for normal clearance. Import taxes and duties then become due (e.g. import duties, VAT).

#### **4.2.3 Retroactive duty exemption/refund**

Once the assessment procedure import has been completed, subsequent certification of Form 14.60 for tax and duty exemption is generally excluded.. In accordance with Article 33a of the Ordinance of 23 August 1989 on the Customs Privileges of Diplomatic Missions in Bern and Consular Posts in Switzerland (SR 631.144.0), import taxes and duties paid on import will not be refunded No refund is possible even if a tax and duty exemption would have been authorised under the aforementioned ordinance.

#### **4.3 Import of consignments in postal and courier traffic**

If consignments are addressed personally to beneficiary persons and enter Switzerland by post or courier, there is no requirement to complete form 14.60 under the following conditions:

- The total value of the consignment does not exceed CHF 1,000.00  
*and*
- The surname, first name, diplomatic status and the diplomatic missions, the consular posts or the international organisation are clearly visible in the address and accompanying documents.

Alcoholic beverages, tobacco products and goods subject to certification and authorisation (e.g. goods subject to CITES or animal products from third countries) are exempt from simplified clearance without form 14.60.

#### 4.4 Form 14.60: formal requirements

The form must be completed in English, French, German or Italian. It can only be certified if it is completed accurately and in accordance with the regulations.

Section	Remark
1 Exportateur/fournisseur	Name and full address of the exporter
2 Destinataire	Name and full address of the consignee
3 No de la carte de légitimation	This number can be found on the back of the legitimation card (e.g. B-0123456)
4 Bureau de douane	Customs office of import where the customs clearance will be made (if known)
5 Document douanier précédent	Number, date of issue and point of dispatch of any transport document (e.g. transit document, air waybill).
6 Pièces jointes à la déclaration	All accompanying documents such as invoices, purchase orders, delivery notes, air waybills, etc., are to be listed with the number, date and name of the issuer.
7 Marques et numéros	Any labelling (numbers, references ) has to be indicated.
8 Nombre de colis	Indicate the total number of packages
9- Désignation de la marchandise 10	Detailed description of the goods to be imported, indicating the quantity or weight. In the case of large consignments, a separate, detailed list may be provided. <i>Please note: Foodstuffs, tobacco and alcohol must always be listed separately in detail.</i>
11 (Engagement)	Tick the appropriate box as indicated on the form; box 11 must not contradict box 2
12 Visa	Original signature of the head of mission (ambassador) or the authorised representative + stamp of the official beneficiary.
13 Autorisation pour l'admission en franchise	Leave blank. Zoll Mittelland will affix the customs stamp if the import is intended at an other customs office.
14 Lieu et date le déclarant	Name and address of the declarant with signature, including place and date



## 5 Terms and explanations

### 5.1 Official use

Official use means the use of goods for official beneficiaries to the following conditions:

- The goods imported tax and duty free are used for carrying out the business of the official beneficiaries on their premises (e.g. office supplies, IT equipment, building materials and equipment).
- The goods imported tax- and duty free (e.g. food and beverages) are intended for use at an official event of the official beneficiary. A guest list and a copy of the invitation letter are enclosed with the application.

The imported quantities must be reasonably proportionate to the intended use in Switzerland.

Not for official use: In particular, tobacco products and goods for gift purposes or to be distributed free of charge for advertising purposes of any kind are excluded from official use.

Goods which are imported only under the patronage of the official beneficiary in Switzerland are also not deemed to be tax and duty-free goods for official use. The following are examples of such goods:

- wine and other foodstuffs for public tastings
- (school) books
- printed advertising material

If there is any doubt, the matter must be submitted in advance to the customs office Zoll Mittelland. The FOCBS is entitled to request further documentation.

### 5.2 Goods for personal use

Goods for personal use are those used by beneficiary persons and their family members (provided they are in possession of a legitimization card and live in the same household as the main individual).

### 5.3 Beneficiary persons

Only beneficiary persons who have the appropriate diplomatic status and are in possession of a valid legitimization card with status B, C, KB, KC oder KD are entitled to import goods tax and duty free.

<b>Legitimation card B</b>	Head of diplomatic missions
<b>Legitimation card C</b>	Diplomatic staff
<b>Legitimation card KB, KC, KD</b>	Heads of consular posts/permanent consular officials

Family members of beneficiary persons living in the same household are entitled to customs privileges in accordance with section 5.8

#### 5.4 Restrictions on alcoholic beverages and cigarettes

The tax and duty-free import (incl. purchases in the duty-free shop for diplomats) of alcoholic beverages and cigarettes may not exceed the following quantities per quarter and household:

- 50 litres of alcoholic beverages of more than 25% vol.
- 300 litres of wine (incl. sparkling wine)
- 60 litres of alcoholic beverages of up to 25% vol.
- 7,000 cigarettes (35 cartons containing 200 cigarettes each)

The goods are admitted tax and duty free solely for personal use and may not be passed on or sold.

#### 5.5 Foodstuffs

Foodstuffs may be imported tax and duty free for official use (see section 5.1 above) for consumption by beneficiary persons.

**Please note:** When importing into Switzerland, the provisions for non-customs legislative instruments (NZE) must be complied with (see section 5.10 below).

The following points require particular attention:

- The foodstuffs must be itemised on form 14.60, listing the type, quantity and weight, which must also be clearly visible in the accompanying documents. The FOCBS is entitled to request further documentation.
- If the quantity or weight is not definitively known in advance, a list of the expected maximum quantities of foodstuffs must be submitted together with the application. These authorised maximum quantities may not be exceeded when the goods are definitively imported.

*Example text to be entered in form 14.60 in such a case: "Max. 10kg of meat, max. 20 kg of fresh vegetables → Purchased from retailers"*

#### 5.6 Restriction on construction materials

Construction materials include, for example, materials necessary for the construction of a building (masonry, roofing articles, paint, patio tiles, etc.), and also all equipment that is normally permanently installed for use (e.g. kitchens, fixed household appliances, bathtubs, washbasins and parquet flooring).

A tax-free import with form 14.60 is possible for goods that are intended for official use only. Building materials intended for beneficiary persons are subject to tax and duty.

### 5.7 Items for initial furnishing

Beneficiary persons who transfer their residence to Switzerland are entitled to import their household effects (new or used) for initial furnishing tax and duty free. This relief can only be granted once and must be effected within one year of taking up the post. Any subsequent consignments of furniture must be declared at the time of import of the first consignment with a separate inventory list and must also be shipped within one year of taking up the position.

- The import of goods for initial furnishing is to be requested using form 14.60..
- Used items older than 6 months can be declared as household effects using form 18.44 at a border customs office open to commercial goods traffic, provided the relevant requirements are met (see FAQ on removal goods<sup>3</sup>).

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<sup>3</sup> Available at [www.focbs.admin.ch](http://www.focbs.admin.ch) → Information individuals → Personal property, students, holiday homes, getting married and inheritance → Importation into Switzerland → Moving (household effects) → FAQ removal goods

## 5.8 Overview table of customs privileges

The following table is intended as a guide. The reciprocal right granted is always decisive for exemption from tax and duty.

	Household effects: Initial furnishing	Construction materials	Passenger cars (assuming reciprocal rights)	Fuel (assuming reciprocal rights)	Heating oil	Other items
Official use by: mission/consulate		✓	✓	✓	✓	✓
Heads of mission and members of their family belonging to their household with legitimization card B.	✓	✗	✓	✓	✓	✓
Members of diplomatic staff with legitimization card C	✓	✗	✓	✓	✓	✓
Family members belonging to the household of members of the diplomatic staff with legitimization card C	✓	✗	✗	✗	✓	✓
Foreign permanent consular officials and members of their family belonging to their household with legitimization card K (with pink stripe)	✓	✗	✓	✓	✓	✓
Other foreign permanent consular staff with legitimization card K (with blue stripe)	✓	✗	✓	✗	✓	✓
Administrative and technical staff with legitimization card D	✓	✗	✓ <sup>4</sup>	✗	✗	✗
Swiss nationals	✗	✗	✗	✗	✗	✗

<sup>4</sup> Entitlement limited to the purchase in the customs territory or the import of one tax and duty-free passenger car and one motorboat within one year of taking up post (Art. 25 of the Ordinance of 23 August 1989 on the Customs Privileges of Diplomatic Missions in Bern and Consular Posts in Switzerland ; SR 631.144.0).

## 5.9 Retroactive payment of import taxes and duties

If it is subsequently established that the conditions for tax and duty-free import were not fulfilled, the important taxes and duties concerned are to be paid retroactively.

## 5.10 Non-customs legislative instruments

While goods imported tax and duty free for beneficiary persons are exempt from fiscal and economic restrictions, they remain subject to other national regulations that are not part of customs legislation. These relate in particular to public health measures, plant and animal protection legislation, species protection, and weapons and ammunition legislation. – The following lists some non-customs legislative instruments, the provisions of which must be observed when importing goods. The list is not exhaustive. More detailed information can be obtained from the relevant federal offices.

### 5.10.1 CITES goods

CITES goods (**C**onvention on **I**nternational **T**rade in **E**ndangered **S**pecies of Wild Fauna and Flora) are prohibited for import or require a permit for import into Switzerland (example: caviar, ivory, tortoiseshell, reptile leather, clothing made of shahtoosh wool, etc.).

**Please note:** The person liable to pay customs duties must contact the CITES inspection office in Bern before importing the goods.

<b>Contact:</b>	Federal Food Safety and Veterinary Office FSVO Section CITES/Protection of species Schwarzenburgstrasse 155 3003 Bern
	<b>Email:</b> <a href="mailto:cites@blv.admin.ch">cites@blv.admin.ch</a>
	<b>Tel.</b> +41 58 462 25 41 (Monday – Freitag 08:30 – 12 noon)
	<a href="http://www.blv.admin.ch">www.blv.admin.ch</a> → Import and Export → Imports of protected species of animals and plants

### 5.10.2 Pets

The import regulations from the European Union (EU) and third countries are published on the website of the Federal Food Safety and Veterinary Office<sup>5</sup>.

The pet and vaccination passport must be presented to the customs office Zoll Mittelland during import clearance.

<b>Contact:</b>	Federal Food Safety and Veterinary Office FSVO Schwarzenburgstrasse 155 3003 Bern
	<b>Email:</b> <a href="mailto:info@blv.admin.ch">info@blv.admin.ch</a>
	<b>Tel.:</b> +41 58 463 30 33
	<a href="http://www.blv.admin.ch">www.blv.admin.ch</a> → Import and Export → Imports from third countries

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<sup>5</sup> [www.fsvo.admin.ch](http://www.fsvo.admin.ch) → Animals → Travelling with pets

### 5.10.3 Meat and animal products

Animal products imported from outside the EU are subject to border veterinary checks (e.g. caviar, honey and meat products). Checks are normally carried out upon first entry into the Common Veterinary Area between the European Union and Switzerland, and can therefore be carried out at EU border control posts as well. The Common Veterinary Entry Document, which releases a consignment into free circulation and must always accompany it to the destination specified in the document, serves as proof that the checks have been carried out successfully. Border veterinary checks are subject to a fee.

<b>Contact:</b>	Federal Food Safety and Veterinary Office FSVO Schwarzenburgstrasse 155 3003 Bern
	<b>Email:</b> <a href="mailto:info@blv.admin.ch">info@blv.admin.ch</a>
	<b>Tel.:</b> +41 58 463 30 33
	<a href="http://www.blv.admin.ch">www.blv.admin.ch</a> → Import and Export → Imports from third countries

### 5.10.4 Plants

Goods that pose a phytosanitary risk (live plants, certain plant parts and seeds, as well conifer wood from certain EU countries) are prohibited for import into Switzerland, or require a plant passport. Plants from third countries (non-EU countries) always require a phytosanitary certificate, which is issued by the phytosanitary service of the exporting country.

<b>Contact:</b>	Federal Office for Agriculture FOAG Schwarzenburgstrasse 165 3003 Bern
	<b>Email:</b> <a href="mailto:phyto@blw.admin.ch">phyto@blw.admin.ch</a>
	<b>Tel.:</b> +41 58 462 25 50
	<a href="http://www.foag.admin.ch">www.foag.admin.ch</a> → Sustainable Production → Plant Health

### 5.10.5 Weapons

Consignments of weapons and weapon parts require a permit upon import.

**Please note:** The Federal Office of Police must be contacted prior to import.

<b>Contact:</b>	Federal Office of Police fedpol Central Weapons Office Guisanplatz 1A 3003 Bern
	<b>Email:</b> <a href="mailto:infozsw@fedpol.admin.ch">infozsw@fedpol.admin.ch</a>
	<b>Tel.:</b> +41 58 464 54 00
	<a href="http://www.fedpol.admin.ch">www.fedpol.admin.ch</a> → Security → Weapons / Ammunition

## 6 Motor vehicles

Official beneficiaries are entitled to import motor vehicles intended for their official use tax and duty free.

Beneficiary persons in accordance with section 5.3 above are entitled to import one passenger car<sup>6</sup> every three years or to purchase one in Switzerland tax and duty free.

The regulations for the other beneficiary persons are based on Art. 25 of the Ordinance of 23 August 1989 on the Customs Privileges of Diplomatic Missions in Bern and Consular Posts in Switzerland (SR 631.144.0)

Motor vehicles for official beneficiaries and passenger cars for beneficiary persons must be cleared tax and duty free solely via the customs office Zoll Mittelland, by means of an undertaking using form 15.52<sup>7</sup>.

The exact conditions (duration of an undertaking, number of permitted vehicles, etc.) are based on the reciprocal rights in the relevant country. The customs office Zoll Mittelland provides detailed information on the applicable timeframes and permitted quantities.

**Exception (simplification):** Motorbikes, small motorbikes and motor-assisted bicycles can be imported tax and duty free without this undertaking, using form 14.60.

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<sup>6</sup> Passenger cars are defined as vehicles which do not exceed a total weight of 3,500kg and which are designed to transport a maximum of 9 occupants (including the driver). This excludes, in particular, delivery vans, coaches, lorries and plant vehicles.

<sup>7</sup> If the conditions for household effects are met, the vehicles can also be cleared at another customs office using form 18.44 (see also [www.focbs.admin.ch](http://www.focbs.admin.ch) → Information individuals → Personal property, students, holiday homes, getting married and inheritance → >Importation into Switzerland → Moving (household effects))

## 6.1 Explanations

### 6.1.1 Undertaking using form 15.52

An undertaking means that the vehicle may be neither sold in Switzerland nor passed onto third parties without customs privileges for a certain period of time (usually three years – depending on the reciprocal rights in the relevant country) without import taxes and duties first being paid. Once the period of the undertaking has expired or the import taxes and duties have been paid, the vehicle is then in free circulation according to customs legislation. This means that the vehicle can be made freely available. It can therefore be resold from this point onwards.

### 6.1.2 Import taxes and duties

If there is no entitlement to tax and duty-free import or if the vehicle is sold in Switzerland during the period of an undertaking, import taxes and duties are levied. In principle, the import taxes and duties for passenger cars are calculated as follows:

- Customs duty

Passenger cars are exempt from duty when imported into Switzerland.

- Automobile tax

Imports of passenger cars are subject to automobile duty. The duty rate is 4% of the vehicle value at the time of import (all costs incurred up to the first destination in Switzerland, but not VAT, must be included in the basis of assessment for calculating the automobile duty).

- VAT

The VAT is 8.1% of the vehicle value (all costs incurred up to the first destination in Switzerland, plus the automobile duty, must be included in the basis of assessment for calculating the VAT).

### 6.1.3 Transfer of vehicles to other beneficiary persons

A vehicle which is under a current (temporary or permanent) undertaking may be taken over by a person or by an organisation which also benefits from customs privileges without payment of import taxes and duties. In this case, the new vehicle owner must assume the undertaking (form 15.52) of the previous vehicle owner. This means that the undertaking is transferred to the new owner less the period of undertaking already elapsed.<sup>8</sup> For this purpose, the new owner must complete a new form 15.52 in the FOCBS "Diplomates: véhicules et carburants" application<sup>9</sup>. When entering the transfer of undertaking (form 15.52) in this application, the "Cession" section must be selected, and the existing vehicle number must be entered as shown on the vehicle registration document.

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<sup>8</sup>Undertakings can be taken over by all diplomats entitled to customs privileges. It is also possible to transfer an existing undertaking to members of the administrative or technical staff (as a permanent undertaking), provided that this is done within one year of taking up office.

<sup>9</sup> the application is available at: <https://diplo.bazg.admin.ch>



#### **6.1.4 Retroactive payment of import taxes and duties**

If the customs office Zoll Mittelland establishes that a vehicle has been unlawfully imported or transferred tax and duty free, the applicable import taxes and duties are to be paid retroactively.

#### **6.2 Transit**

Vehicles must be brought to the customs office Zoll Mittelland with an international or national transit document (or a temporary certificate form 15.25). International or national transit documents are issued by forwarding agents and customs agencies. If the vehicle itself is brought into the Swiss customs territory by the diplomat or their driver, a temporary certificate (form 15.25) can be applied for directly from the FOCBS at the border for transit to the customs office Zoll Mittelland. This is on the condition that entry is via a manned border crossing. In general, the vehicles may be transited directly to the destination (consignee) and only have to be presented to the customs office Zoll Mittelland on request.

#### **6.3 Customs declaration**

Vehicles can be declared for customs clearance during counter opening hours or by post. The following documents must be submitted to the customs office Zoll Mittelland within the transit period:

- Note verbale or accompanying letter

Including the application for tax- and duty-free import, details of use (private or official vehicle, name and function of the individual), chassis no., vehicle make, model and intended number plate of the vehicle.

- Transit document (or, alternatively, temporary certificate form 15.25)
- Undertaking form 15.52

The details of the vehicle and the person must be entered directly in the FOCBS "Diplomates: véhicules et carburants" application<sup>10</sup>. The undertaking form is then generated as a PDF document (undertaking 15.52) and must be printed out. The original of sections A and B must be signed by the applicant and the head of mission (ambassador), and the form must bear the official stamp of the embassy.

- Photocopy of the legitimation card (front and back) issued by the FDFA

The card must bear the signature of the cardholder.

#### **6.4 Customs clearance**

When all documents have been submitted to the customs office Zoll Mittelland, the customs office Zoll Mittelland will issue the assessment report form 13.20 A and assign the registration number.

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<sup>10</sup> the application is available at: <https://diplo.bazg.admin.ch>

## 6.5 End of the undertaking

Once the vehicle's period of undertaking has expired or the import taxes and duties have been paid, the vehicle is deemed to be released from the customs obligation.

If the vehicle is permanently taken to a foreign customs territory, the undertaking 15.52 must be submitted to border customs office upon export. This is considered proof of regular exportation and is subsequently forwarded to the customs office Zoll Mittelland. It is also possible to be released from the undertaking after the exportation has already taken place if the appropriate evidence is presented. The customs office Zoll Mittelland will then permanently release the vehicle owner from the undertaking.

If the vehicle is sold in Switzerland within the period of the undertaking, the customs office Zoll Mittelland must be notified in advance so that the undertaking can be duly ended and any import taxes and duties can be levied.

## 7 Fuel

In general, the following are entitled to tax-free fuel for official or service vehicles and for private vehicles (depending on reciprocal rights in the relevant country):

- Official beneficiaries
- Beneficiary persons (in accordance with section 5.3)

Beneficiary persons must make an undertaking (form 15.54) vis-à-vis the FOCBS for this purpose. The fuel may be used only for the vehicle specified in the undertaking. The undertaking form 15.54 can be requested in the FOCBS "Diplomates: véhicules et carburants" application<sup>11</sup>.

### 7.1 Application

Fuel cards can be applied for during counter opening hours or by post. The following documents must be submitted to the customs office Zoll Mittelland:

- Note verbale or accompanying letter with the application for a fuel card
- Form 15.54

Form 15.54 is to be completed directly in the FOCBS "Diplomates: véhicules et carburants" application. The undertaking form is then generated as a PDF document (undertaking 15.54) and must be printed out. The original of sections A and B must be signed by the applicant and the head of mission (ambassador), and the form must bear the official stamp of the embassy.

- Photocopy of the vehicle registration document
- Photocopy of the legitimation card issued by the FDFA (front and back)

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<sup>11</sup> the application is available at: <https://diplo.bazg.admin.ch>

The customs office Zoll Mittelland orders the fuel card and sends it to the embassy. The PIN code for the fuel card is sent in a separate letter. If the applicant wishes to collect the fuel card during counter opening hours, this can be indicated at the time of registration.

## **7.2 Lost card/PIN code**

If the fuel card is lost or damaged, the customs office Zoll Mittelland must be informed immediately. A replacement card and a new PIN code can be ordered by email ([diplo-maten@bazg.admin.ch](mailto:diplo-maten@bazg.admin.ch)). If the card is lost, a new card must be applied for using form 15.54.

## **7.3 End of the undertaking**

If the conditions for obtaining tax- and duty-free fuel are no longer met (e.g. change of vehicle or staff member), the fuel card must be returned to the customs office Zoll Mittelland immediately.

## **7.4 Retroactive payment of import taxes and duties**

If the FOCBS discovers irregularities in the refuelling of diplomatic vehicles (use for a vehicle other than that shown on the fuel card, purchase of diesel and petrol with the same fuel card, etc.), the relevant taxes and duties must be paid retroactively.