



## Customs requirements / Chablais Rally 2024

Swiss Customs reminds you of your legal obligations when working with foreign service providers for a car competition.

### Hiring of vehicles, goods, services abroad (temporary importation) (examples: rental of a competition car, technical assistance, insurance, catering, etc.)

#### 1. Entry into Switzerland and payment of VAT (8.1%)

Entry into Switzerland must be through an occupied customs office (see [www.douane.ch](http://www.douane.ch)).

The carrier must register with the customs officers and present the rental contract. A document no. 15.25 will be issued for the temporary importation of the vehicle. VAT on the rental contract amount will be collected immediately. We advise you to anticipate this with your carrier.

The consideration for the use on Swiss territory of goods imported for temporary admission is subject to import tax. Therefore you have to pay Swiss VAT (8.1 %) on the rental contracts.  
*If no consideration was paid for the temporary use or only a reduced consideration was charged, the consideration that would have been charged to an independent third party is decisive (Art. 54 VAT Act).*

#### 2. Exit from Switzerland - retention of documents

The goods **must be re-exported** after the event. The carrier shall hand over document no. 15.25 to the customs office of exit.

You must keep the proof of payment of VAT. It is useful in the event of a subsequent audit by our services.

Customs controls may be carried out during the event and criminal measures remain reserved.

### Goods purchased abroad, (definitive import into Switzerland) (examples: clothing, merchandising, etc.)

These goods must be **cleared in** accordance with the customs tariff.

Entry into Switzerland must be via an **occupied crossing point**. The driver must register with the customs officers and present the **invoices**. **Customs fees** are **due** immediately. We advise you to anticipate this with your carrier, supplier

**Important note:** If, upon receipt of your vehicle or goods, you find that VAT has not been paid upon entry into Switzerland, you must **contact the customs office of the Lower Valais immediately** and refer to their guidelines (**Monday to Friday 07h30-12h00 13h30-17h00 at ☎ +41 58 465 63 50**)

We are also available for any further information.

Customs Bas-Valais - February 2024