

## Exhibitor at the World Championships for Icelandic Horses 2025 in Birmenstorf

We look forward to welcoming you as an exhibitor in Switzerland. Our partner **Rhenus Logistics** will support you in all questions concerning customs and VAT. If you wish, Rhenus will take care of the import and export for you and will also provide a guarantee for the VAT on your goods.

### Participating is easier than you think!

#### Advantages for you as an exhibitor

- As of 01.1.2024: Abolition of customs duties on industrial goods in Switzerland
- Low VAT in Switzerland: The rate is only 8.1%.
- High purchasing power in Switzerland
- Rhenus Logistics as a competent partner for all questions concerning customs and VAT:

→ [Gza.import@ch.rhenus.com](mailto:Gza.import@ch.rhenus.com)

## FAQ EXHIBITOR

1. *I am an exhibitor from DE or I. What are the formalities if I import goods and want to sell them at the World Championships?*

#### → Rhenus can take care of all the formalities for you if you wish

Import into Switzerland:

- German temporary export
  - The German customs is notified electronically of the temporary export of the goods.
  - Export authorisation according to annex and Eori number are mandatory..
- Swiss temporary import with deposited or guaranteed bond.
  - Declaration (in paper form) with form 11.73

Export from Switzerland:

- Customs clearance/booking of the goods sold based on the updated Excel list.
  - Payment of duties for these goods (customs duties and import tax).
- Completion of the temporary importation with form 11.87, for the goods not sold.
- Re-importation/re-clearance of the non-sold goods in Germany.
  - The above-mentioned German temporary export is valid as proof for the duty-free declaration.
  - Import authorisation and Eori number are mandatory.

2. *I am an exhibitor from DK, S, FR, NL, GB, B, IS, NO. What is the procedure then?*

- The exhibitors must apply to a customs agent at the point of departure for temporary export and, on re-importation at the point of receipt, declare the unsold goods again for import duty-free.
- Instead of re-importing the goods in Germany, the customs agent at the border issues a so-called transit document (T1), generally against a deposit.

3. *Are documents required for clearance?*

Import Switzerland / Monday to Friday 07.00 to 17.00:

- Foreign temporary export.
- Swiss temporary import (free pass).
- Detailed list of all goods to be imported (parts list).
- The more exact and correct the content of the list, the less effort is required for customs clearance. Less effort = lower costs for the exhibitor.

Export Switzerland / Monday to Friday 08.00 to 17.00:

- Booking (customs clearance) of the goods sold.
- Swiss export (clearing of free passport) of goods not sold.
- German Re-import customs clearance or T1 to the recipient country and customs clearance in the recipient country of the unsold goods.

4. *What are the formalities if I do not want to sell goods at the WEG and take the exhibits / stand material back to the EU?*

See previous question. Change: Customs clearance/accounting of the sold goods due to the updated Excel list, is not required.

5. *Do I also have to list my exhibition stand and furniture in the list of goods?*

Yes, but one item with gross weight and value is sufficient. Description of goods:  
Complete sales stand.

6. *Who can I contact if I have questions about customs formalities?*

To our partner Rhenus Logistics, another customs agent or the customs authorities.

- [www.rhenus.group/ch/de/](http://www.rhenus.group/ch/de/)
- [Gza.import@ch.rhenus.com](mailto:Gza.import@ch.rhenus.com)
- [info.gewerblich@zoll.de](mailto:info.gewerblich@zoll.de)
- [www.kontakt-formular.bazg.admin.ch/home](http://www.kontakt-formular.bazg.admin.ch/home)

7. *Can Rhenus only support me if I enter the country via Weil am Rhein?*

Rhenus can provide support at these border crossings:

- Basel/Weil am Rhein
- Rheinfelden
- Thayngen
- Barga
- Chiasso

8. *Who will assist me if I enter via another customs office?*

Customs agencies can be found on the Internet. Rhenus will assist with the mediation.

9. *What does the Rhenus service cost?*

CHF 100.00 per clearance, which means up to CHF 500.00.

10. *How does it work with the VAT? Do I have to pay this in advance?*

This is secured with the above-mentioned form 11.73. Either with a deposit in cash or with a guaranteed amount through the customs broker.

11. *Are all the goods I sell in Switzerland subject to VAT?*

*What is the VAT rate in Switzerland?*

Yes, all goods are subject to VAT, either at the standard rate of 8.1% (7.7% until 31.12.2023).

- Riding accessories such as clothes, saddles, whips, snaffles, bridles, etc.
- stable accessories
- Chemical products/ care products such as fly spray, leather care
- Arts and crafts such as jewellery, halters, key rings, pictures, sculptures

or at the reduced rate of 2.6% (until 31.12.2023: 2.5%):

- Foodstuffs for humans, feedstuffs and food supplements for animals.

Depending on the type of goods, **customs duties\*** are also payable.

- Calculated according to gross weight.
- Exceptions e.g. bicycles according to number of pieces.

*\*From 1.1.2024, customs duties for the import of industrial goods into Switzerland will be abolished, from then on, only VAT will be due for the import of industrial goods..*

12. *Where can I find information on VAT rates?*

Information sheet on VAT in the appendix

## General exhibitor information:

### *Customs treatment of goods for exhibition purposes*

Goods that are only temporarily imported into Switzerland for exhibition purposes and then re-exported can be imported into Switzerland either with ZAVV (= customs clearance for temporary admission) or with an ATA carnet.

### *Customs treatment of goods for sale*

Goods that are only temporarily imported for uncertain sale must be cleared with ZAVV (= customs clearance for temporary admission). Clearance with an ATA carnet is excluded. For this purpose, a list with the type and number of items carried must be prepared. This list must also include the sales prices in Switzerland.

### *Carnet ATA*

The "Carnet ATA" is an international document for goods for temporary use, which allows Swiss and foreign customs formalities to be completed with one form. It is recognised in over 60 countries and can be obtained from any chamber of commerce. The "ATA Carnet" considerably simplifies the formalities when crossing the border and releases its holder from all security obligations when crossing the border. It is valid for one year and can be used for several border crossings. The Chambers of Commerce will inform you about the conditions for obtaining a carnet. The ATA Carnet must be applied for at the competent Chamber of Commerce and Industry in your country.

### *ZAVV*

The ZAVV is to be prepared by the carrier or a forwarding company/customs agency. The import duties (customs duty depending on the type of goods) and VAT 8.1% of the value of the goods (incl. customs duty and freight) must be guaranteed by a cash deposit or a guarantee from a customs clearance agency. The amount will be refunded if the goods are re-exported in due time. At the same time, the items remaining in Switzerland must be declared for import together with the receipts.

### Further information

<https://www.bazg.admin.ch/bazg/de/home/informationen-firmen/einfuhr-in-die-schweiz.html>

Please note that both types of import (ZAVV and Carnet ATA) are only possible during the opening hours of the customs office for goods traffic.

However, we advise you to contact a customs clearance agency or a trade fair forwarding agent before sending the goods and have the clearance carried out by this specialist. This will save you the effort and any inconvenience.



## Links und Dokumente:

- List of goods as an example
- Leaflet VAT
- Rhenus customs autorisation
- Customs clearance power of attorney for import Germany

<https://www.bazg.admin.ch/bazg/de/home/informationen-firmen/einfuhr-in-die-schweiz.html>

[https://www.bazg.admin.ch/bazg/de/home/themen/aufhebung\\_industriezoelle.html](https://www.bazg.admin.ch/bazg/de/home/themen/aufhebung_industriezoelle.html)