

# Tare Ordinance ([CCFL 632.13](#))

of 4 November 1987

*The Swiss Federal Council,*

having considered Article 2, paragraph 2, of the Customs Tariff Act of 9 October 1986

*ordains:*

## **Article 1 Definitions**

<sup>1</sup>The gross weight comprises the effective weight (net mass, "net net" weight) of the goods and the weight of packaging, filling material and any supports on which the goods may be displayed.

<sup>2</sup> The net weight comprises the effective weight of the goods and the weight of supports and immediate packaging. The net weight does not include the weight of packaging used solely or primarily for protecting the goods during transport.

<sup>3</sup> The tare is the difference between the gross weight and the net weight.

<sup>4</sup> The additional tare is the additional weight expressed as a percentage of the net weight (tare rate).

## **Article 2 Clearance according to Gross Weight**

<sup>1</sup> Goods whose packaging offers sufficient protection against damage in transit are cleared according to their gross weight.

<sup>2</sup> Unpacked goods, or goods whose packaging does not offer sufficient protection against damage in transit, are subject to an additional tare. The rates for calculating the additional tare are given in the Annex.

<sup>3</sup> The issue of whether packaging offers sufficient protection against damage in transit is assessed in accordance with the requirements applicable to the type of transport in question.

## **Article 3 Exemption from the Additional Tare**

1 The additional tare does not apply to:

- a. goods that are usually transported unpackaged in part-load traffic;
- b. goods imported in small quantities in tourist traffic.

<sup>2</sup> The following consignments may be cleared according to net weight or effective weight without any additional tare even if packaged when placed under customs control:

- a) consignments that almost fulfil all the requirements for duty-free treatment;
- b) consignments intended for official use, or for public benefit or welfare purposes.

## **Article 4 Clearance of Packaging and Supports**

Packaging and supports shall be cleared separately:

- a) if they are subject to import duty at a rate significantly higher than the rate applicable to the goods themselves and, due to their nature, they may be reused; or
- b) if the circumstances clearly indicate an intention to evade the higher rates of duty to which they are liable.

## **Article 5 Clearance according to Net Weight**

<sup>1</sup> In the main customs offices, at the request of their carrier, goods shall be cleared in accordance with their net weight plus the additional tare.

<sup>2</sup> Where goods for which no additional tare is specified in the Annex are declared for clearance in accordance with their net weight, or are unpacked in a free port, a federal warehouse or an open customs warehouse and then presented for clearance unpacked, they shall be subject to an additional tare equivalent to 10% of their net weight.

## **Article 6 Tare Rates**

<sup>1</sup> The rates of additional tare, expressed as a percentage of the net weight, are specified in the Annex.

<sup>2</sup> The Federal Department of Finance may amend the tare rate or make additions to the Annex if required to do so due to changes in the methods of packaging goods or to avoid abuse or unfairness.

## **Article 7 Repeal of Previous Law and Commencement**

<sup>1</sup> The Tare Ordinance of 1 December 1959 is repealed.

<sup>2</sup> This Ordinance comes into force on 1 January 1988.

The rates for calculating the additional tare are given in the Annex to [CCFL 632.13](#).