



15 February 2020

Factsheet

Personal use of duty unpaid company vehicles by employees resident in Switzerland

1 General

As a rule, you are not permitted to use an uncleared vehicle in Switzerland if you are a Swiss resident. Exceptions to this rule are permitted only in a few, strictly defined cases. Such an exception applies to company vehicles, on the basis of [Article 35 paragraph 2 letter a and Article 164 paragraph 2 of the Customs Ordinance \(CustO; SR 631.01\)](#).

2 Definitions

- Company vehicle: road vehicle not cleared through customs which is provided for an employee resident in Switzerland by his/her employer based abroad.
- Duty unpaid vehicle: vehicle that has not been released into free circulation in Switzerland (foreign vehicle; with foreign number plates).

3 Permitted journeys

Company vehicles may be used only for the following journeys:

- Journeys abroad
- Cross-border journeys on behalf of the employer
- Journeys on your own behalf between the place of work abroad and the place of residence in Switzerland (journey to/from work)
- Occasional journeys on behalf of the employer between the place of residence and a deployment location in Switzerland, followed by the corresponding return journey abroad (e.g. start of work at a Swiss client)

However, private journeys in Switzerland, e.g. for holiday and recreational purposes, are not permitted.

4 Authorisation for simplified border crossing (form 15.30)

You may not enter Switzerland in a company vehicle without completing the necessary formalities. Before entering Switzerland with the vehicle for the first time, you must apply for an authorisation for simplified border crossing (form 15.30) at an attended customs office.

You must present the following documents to the customs office:

- Proof of identity
- Vehicle registration document
- Proof that your employer owns the vehicle, or has leased or rented it
- Employment contract (copy) showing that the company vehicle may be used for the permitted journeys listed in section 3.
- The undertaking in the annex (form 15.31), duly completed and signed by you

If you meet all the criteria and present all the necessary documents, the customs office will issue form 15.30, valid for a period of 1 year. Issuance of form 15.30 is subject to a fee of CHF 25.00.

The customs office will also send a copy of form 15.30 to the cantonal vehicle licensing office. Any questions you may have about vehicle licensing, e.g. the circumstances in which you have to obtain Swiss registration documents and Swiss number plates for the company vehicle, must be clarified with the relevant [cantonal vehicle licensing office](#).

If you do not meet the criteria for obtaining form 15.30, you must make a customs declaration for the vehicle and pay the import duties (customs duty, automobile duty and VAT).

5 Checks

You must present form 15.30 when crossing the border and carry it with you throughout your time with the vehicle in Switzerland, and must present it voluntarily at checkpoints.

6 Renewal and return

The customs offices can renew form 15.30 if all the criteria continue to be met.

If you no longer meet the criteria or if, for other reasons, you no longer require form 15.30, you must return it voluntarily to an attended customs office.

7 Violations

If you use an uncleared vehicle in Switzerland without authorisation or do not comply with the formalities, you must pay the import duties for the vehicle (customs duty, automobile duty and VAT) retroactively. In addition, you must expect criminal customs proceedings to be initiated.



Undertaking for company vehicles

Vehicle type, make, model:

Number plate:

Surname, first name:

I undertake:

- to use the company vehicle only for the following journeys:
 - Journeys abroad;
 - Cross-border journeys on behalf of my employer;
 - Journeys on my own behalf between my place of work abroad and my place of residence in Switzerland (journey to/from work);
 - Occasional journeys on behalf of my employer between my place of residence and a deployment location in Switzerland, followed by the corresponding return journey abroad (e.g. start of work at a Swiss client);
- not to use the company vehicle for private journeys in Switzerland – e.g. for holiday or recreational purposes;
- to return form 15.30 immediately if I no longer meet the criteria or if, for other reasons, I no longer require form 15.30.

I will clarify any questions I have about vehicle licensing with the relevant cantonal vehicle licensing office (www.asa.ch).

Place/date

Signature
