



AIRCRAFT
IMPORT
SWITZERLAND

CHECK THE CUSTOMS STATUS
OF YOUR AIRCRAFT BEFORE
IT ENTERS SWITZERLAND





AVOID ANY UNPLEASANT SURPRISES

Switzerland is not a member of the European Union and has its own customs and tax systems. **Any foreign aircraft entering Switzerland must be placed under one of the customs statuses provided for in the Customs Act**, depending on the purpose and duration of its stay on Swiss territory.

If an aircraft is placed under **temporary admission, inward or outward processing** (for maintenance work), or **transit** status, or if it is imported as **household effect** as part of a relocation, there are no import duties, but an authorization – and in some cases, the provision of security – are required.

Any aircraft that cannot be placed under any other status must be **imported permanently** (released for free circulation) into Switzerland, following a formal import procedure and subject to the payment of import duties, the main one being **import VAT**, the rate of which since January 1, 2024 has been **8.1% of the value of the aircraft at the time of import**.

Therefore, if you, as the owner, operator or pilot of a business jet, a light plane, a helicopter or any other aircraft that is not imported into Switzerland, intend to use it to enter Switzerland, **it is imperative to clarify its customs status beforehand** and, if necessary, to take the required steps with customs in good time.

These precautions will allow you to avoid any unpleasant surprises, because as the Swiss customs point out on their website: “If you use an aircraft in Switzerland without authorisation or if you fail to comply with formalities, **you must pay the import taxes and duties for the aircraft** (customs duty, value added tax) retroactively. In addition, **you can expect criminal customs proceedings** to be initiated.”

What is your situation? Based on the most common cases and the criteria mentioned below, **make an initial check of the customs status of your aircraft** to determine whether any steps need to be taken before it enters Switzerland or before it is used within the country. *

* **Legal Disclaimer** - This publication is for information purposes only and is not exhaustive, as the legal and tax issues that arise in relation to the customs status of an aircraft are wide-ranging, sometimes uncertain, and may change over time. Thus, this publication cannot replace advice on a case-by-case basis. Any liability for the content of this publication is therefore excluded.

WHAT IS YOUR CASE?

- If one of the **users** of the aircraft is a **Swiss resident**¹ or has a **legal seat in Switzerland**, a detailed analysis of the situation is required to determine whether the aircraft should be subject to a **temporary admission** or **permanent importation** procedure before its arrival in Switzerland. The **user of the aircraft** may be its owning company or beneficial owner, its operator, its pilot, its passengers or any other person or entity entitled to use the aircraft.
- If **none of the users** of the aircraft are **Swiss residents** or have a **legal seat in Switzerland**, the regime of the Istanbul Convention on temporary admission applies. If the aircraft is used for **private purposes**, it may **enter and remain in Switzerland for a maximum of 6 months per 12-month period**², without formalities, without payment of import duties or securities. Aircraft used for **commercial purposes** (e.g. transporting passengers for remuneration) benefit from the same exemption regime but shall be **re-exported once the transport operations have been completed**, generally within a few hours of its entry into Switzerland.
- An aircraft may **not be used for internal flights in Switzerland for remuneration** if it is not permanently imported or if it does not have prior customs approval.
- The owner of an aircraft who transfers his/her residence to Switzerland may **import his/her aircraft free of duty as a household effect** provided that he/she has used it for at least six months in his/her personal capacity before arriving in Switzerland and that he/she continues to use it after importation. The relevant customs procedure must be followed to the letter in order for the duty-free import to be accepted.
- When an aircraft enters Switzerland for **maintenance work**, its beneficial owner should **ensure that the maintenance company places it under the appropriate customs duty-free regime**.
- For all **special cases** (e.g. sale or acquisition of a foreign aircraft on Swiss soil, leasing of the aircraft after its arrival in Switzerland, use of an aircraft in Switzerland for marketing activities, etc.), a **detailed case-by-case analysis is required** to determine the applicable customs regime, respectively to ensure that the operation can be carried out duty-free.

1. If the user is resident in more than one country, and in case of doubt, he/she will be considered a Swiss resident if the center of his/her vital interests is located in Switzerland. Moreover, a foreign resident staying in Switzerland for educational or training purposes is generally not considered a Swiss resident.

2. According to well-established customs practice to be confirmed on a case-by-case basis, the aircraft may remain on Swiss territory for 12 months in the first year after landing in Switzerland, and for 6 months per year from the second year onwards.

WHAT ELSE?

If the aircraft is to be imported permanently, the **import VAT** to be paid by the beneficial owner will generally be **recoverable to the extent of the commercial and/or business use** of the aircraft (as opposed to its private use), subject to prior formalities.

A **Swiss or foreign commercial aircraft operator** holding an AOC may **import an aircraft VAT free** into Switzerland in its own name, provided that the owner of the aircraft has transferred the right of free use of the aircraft to the operator for the purpose of charter flights for its customers and has waived any right of priority use of the aircraft.

OUR SPECIALISTS WILL BE HAPPY TO ANALYSE YOUR SITUATION AND ANSWER YOUR QUESTIONS



+ 41 26 322 70 70



contact@aircraft-import.ch