

## Transporting works of art from Germany to Switzerland

Switzerland, neighboring country of Germany – initially, it appears that transporting works of art into Switzerland could be organized independently in a fairly straightforward manner. However, it must be noted that Switzerland is not part of the EU customs territory, i.e. that transports from Germany to Switzerland - like all transports beyond the borders of the EU customs territory - are subject to customs regulations. Transported works and objects of art must be cleared by customs offices and declared for importation or temporary use in Switzerland.

The information presented below distinguishes between imports into Switzerland (e.g., in the case of sales) and the temporary use of items in Switzerland (e.g., in the case of art exhibitions) and deals with the technically correct manner of processing such imports – regardless of the fact that there are no checks at many border crossings.

### Imports into Switzerland, for example in the case of sales

For imports into Switzerland (from Germany), the works of art must be registered with and cleared by the customs office, either independently or by a shipping company. With regard to the applicable import duties, one must distinguish between customs duty and import VAT.

#### Customs duty

Works of art and collection objects of an educational, scientific, or cultural nature are exempt from customs duties in accordance with the UNESCO 'Agreement on the Importation of Educational, Scientific and Cultural Materials' adopted in 1950.

#### Import VAT and requests for exemption

Works of art are subject to import VAT of 8 % in Switzerland.

Under certain circumstances, however, a tax exemption can be requested upon import. The legal basis for this is the Swiss Value Added Tax Act:

##### *Value Added Tax Act*

##### *Article 53 Tax exempt imports*

According to Article 53 paragraph 1 letter c VAT Act, importation of the following items is tax exempt:

"works of art that were personally created by painters or sculptors and are brought onto Swiss territory by them or on their behalf, subject to Article 54 paragraph 1 letter c."

The following three conditions must be satisfied:

- the item in question is a work of art as described in the Value Added Tax Act,
- the work of art was personally created by the artist, and
- the work of art is being brought onto domestic (Swiss) territory by the artist themselves or on their behalf.

If these three points are satisfied, a work of art can be imported exempt from tax. The exemption must be requested upon registration with the Swiss customs authorities.

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The informative document 'Publikation 52.22: Einfuhrsteuer auf Kunstwerke' ('Publication 52.22: Import tax on works of art', in German language only!) defines what constitutes a work of art and what does not. Items defined in this document as works of art include, for example, paintings, drawings, original prints, sculptures, etc.

Objects not defined as works of art are subject to import VAT of 8 % of their value (excl. transport and customs clearance). These include, for example, arts and crafts items, as well as works by photographers and filmmakers and serially produced works. Import tax is levied on materials for the creation of works of art, as well as on works carried out by third parties, for example framing services.

With regard to the tax exemption, one must also ensure that the works of art are brought onto Swiss territory by artists themselves or on their behalf. If a purchase agreement is in effect with a buyer in Switzerland at the time of importation, for example, the artist must arrange the import on his/her end in Germany rather than the buyer.

*In practice, this means:*

In cases where works are transported across the border by car, they must be registered electronically for import with the Swiss customs authorities.

During this registration, a tax exemption may be applied for if the conditions outlined above are met. The following information must be submitted: name of the artist, type of art work, subject and format, value, signature of the artist.

If the artist is not physically present, evidence must be provided showing that the importation is being carried out on their behalf; for example, by presenting the transport contract or a written agreement with the recipient.

*Import for museums and other non-commercial exhibition venues:*

Imports for museums and other publicly accessible, non-commercial venues are also exempt from tax.

Please note that the exemption must be requested by the recipient - i.e. the museum, the venue, etc.

Import VAT for objects not eligible for the exemption is to be paid at the customs office. As mentioned above, the import VAT amounts to 8 % of the value of the object being transported.

*Details of the conditions for tax exemption can be found in the Swiss Customs Administration informative document 'Publikation 52.22: Einfuhrsteuer auf Kunstwerken' ('Publication 52.22: Import tax on works of art', in German language only!) ([www.ezv.admin.ch/dokumentation/04033/04713/index.html?lang=de](http://www.ezv.admin.ch/dokumentation/04033/04713/index.html?lang=de)), Sections 6.2 to 6.5. Here, the various limitations/exceptions are also summarized.*

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## Temporary use in Switzerland, for example for exhibition purposes

In the case of the temporary use of works in Switzerland, various approaches are conceivable, depending on what kind of work is being transported.

### **1. Transporting works of art as described in the Swiss Value Added Tax Act for which an import tax exemption can be requested (see explanations above)**

#### *Export from Germany*

It is necessary to organize the return of goods, namely by obtaining an identification document from the German customs. This is important in order to avoid difficulties with German customs upon re-import to Germany.

If the value is less than 3,000 euros, the document can be obtained directly at the customs office at the border; if the value is 3,000 euros or above, an inland customs office must be sought out prior to transport.

#### *Import into Switzerland*

If the conditions outlined above for tax-exempt import have been met, the more complex customs procedure required to apply for permission for temporary use is unnecessary. In this case, a definitive import declaration must be created and a tax exemption requested.

#### *Re-export from Switzerland*

Upon re-export of the artwork, an export declaration must be submitted to the Swiss export customs office.

#### *Re-import to Germany*

This requires the import declaration and the identification document.

### **2. Transporting works of art or materials for which an application for import tax exemption is not possible**

In the case of works and materials for which no tax exemption option is available and which are being brought to Switzerland temporarily, a Carnet procedure or the customs procedure for temporary importation may be initiated.

#### **Transport with an ATA Carnet**

The ATA Carnet is an international customs document that simplifies the customs formalities during the temporary use of goods abroad and their re-importation into the EU. In Germany, ATA Carnets are issued by chambers of industry and commerce (IHK), which guarantee the import duties due on the goods to the Swiss customs administration and thus the surety charges that would otherwise have to be provided.

ATA Carnets are used when exhibition items, samples, and professional equipment are transported abroad temporarily, assuming the goods are intended for re-export from the outset. Details of the particular national regulations applicable in Switzerland can be obtained from the local chamber of industry and commerce. The ATA Carnet can be applied for by organizations and private individuals and is usually subject to a charge and valid for one year.

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*Information about the ATA Carnet and the application process can be found*  
 > on the touring artists website under 'Transport and Customs' > 'Temporary use with an ATA Carnet' ([www.touring-artists.info/28.html?&L=1](http://www.touring-artists.info/28.html?&L=1))  
 > on the website of the Swiss Customs Administration ([www.ezv.admin.ch/zollinfo\\_firmen/04203/04306/04314/05209/index.html?lang=en](http://www.ezv.admin.ch/zollinfo_firmen/04203/04306/04314/05209/index.html?lang=en))

### **Transport without ATA Carnet**

If transport is organized without an ATA Carnet, the customs declarations for temporary importation must be submitted independently. The process is limited to a period of two years. There are four relevant types of border crossing:

#### *Export from Germany*

It is necessary to organize the return of goods, namely by obtaining an identification document. This is important in order to avoid difficulties with German customs upon re-import. If the value is less than 3,000 euros, the document can be obtained directly at the customs office at the border; if the value is 3,000 euros or above, an inland customs office must be sought out prior to transport.

#### *Temporary import to Switzerland*

The national legislation of Switzerland applies: declaration for temporary import, security deposit, security collateral, if necessary, processing fee, submission of a pro forma invoice, etc. (see [www.ezv.admin.ch/zollinfo\\_firmen/04021/04022/05336/index.html?lang=en](http://www.ezv.admin.ch/zollinfo_firmen/04021/04022/05336/index.html?lang=en) and [www.ezv.admin.ch/zollinfo\\_firmen/04203/04306/04314/index.html?lang=en](http://www.ezv.admin.ch/zollinfo_firmen/04203/04306/04314/index.html?lang=en)).

#### *Re-export from Switzerland*

The following are required: export declaration with the export customs office, re-submission of the imported works and the import declaration, application for refund of the security deposit, if applicable, possibly subject to additional service charges.

#### *Re-import to Germany*

This requires the import declaration and the identification document.

*Detailed information about the process without ATA Carnet can be found*  
 > on the touring artists website under 'Transport and Customs' > 'Temporary use without an ATA Carnet' ([www.touring-artists.info/28.html?&L=1](http://www.touring-artists.info/28.html?&L=1))  
 > on the website of the Swiss Customs Administration ([www.ezv.admin.ch/zollinfo\\_firmen/04203/04306/04314/index.html?lang=en](http://www.ezv.admin.ch/zollinfo_firmen/04203/04306/04314/index.html?lang=en))

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**Information on this topic is available from the following bodies:**

**>>> Information about Swiss customs regulations**

**Swiss Customs Administration**

Email: [ozd.zentrale@ezv.admin.ch](mailto:ozd.zentrale@ezv.admin.ch)

[www.zoll.admin.ch](http://www.zoll.admin.ch)

Artists can also call a **District Customs Directorate**

([www.ezv.admin.ch/org/04135/04695/05153/index.html?lang=en](http://www.ezv.admin.ch/org/04135/04695/05153/index.html?lang=en))

or one of the **customs offices at the border**

([www.ezv.admin.ch/dienstleistungen/04051/index.html?lang=en](http://www.ezv.admin.ch/dienstleistungen/04051/index.html?lang=en)) for information.

**visarte – Visual Arts Association Switzerland**

Email: [office@visarte.ch](mailto:office@visarte.ch)

[www.visarte.ch](http://www.visarte.ch)

**>>> Information on German customs regulations**

**Customs Information and Knowledge Management – by phone or email**

[www.zoll.de](http://www.zoll.de)

In Germany, an ATA Carnet can be applied for with the local Chamber of Industry and Commerce.

[www.dihk.de/ihk-finder](http://www.dihk.de/ihk-finder)

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