

Free zones and open customs warehouses

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The customs law also provides for places where goods may be stored without being released into free circulation. The Customs Act of 2005 distinguishes between customs free zones, open customs warehouses and authorised consignee warehouses. Goods stored in these facilities are not subject to import duties or value added tax until they are released for domestic use. Historically, Basel had free warehouses in the Rhine port and the Dreispitz area, which served the transit trade and the storage of commodities. Their modern role, especially in the storage of art and valuables, has attracted international criticism because of the opacity that it allowed in the past. Switzerland responded by introducing inventory duties and stricter controls.¹

Operators of customs free zones have for some years been obliged to keep inventories of the goods stored, including information on their owners. Later revisions extended these duties to sensitive goods such as cultural property. The aim was to ensure that free zones cannot be used to hide assets, to circumvent sanctions or to trade looted antiquities. After Part E described the role of free ports in wealth planning, chapter V of this Part will examine the Basel free warehouse and the art market in detail. For the purposes of the present chapter, the essential point is that the free zone is part of the customs territory of Switzerland for control purposes, even though goods stored there are treated as if they had not yet been imported.²

1 Notes

1. Articles 62 et seq. CA on customs free zones (Zollfreilager) and open customs warehouses (offene Zolllager); on the tightening of the inventory duties for free zone operators, see the Customs Ordinance as amended and the publications of the FOCBS. Status to be verified. ↩

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2. On the inventory duties of free zone operators, see Article 182 CO and the related revisions; on the Basel free warehouse, see chapter V of this Part, and on free ports in wealth planning, Part E, chapter V. Article numbers to be verified. ↩

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