

Practice at the border

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The legal structure described in this chapter is complex, but its daily operation is largely invisible. Of the thousands of lorries that cross the borders around Basel every day, most pass without physical inspection because their declarations have been submitted electronically in advance and assessed as low risk. The work of customs specialists in forwarding companies and in-house departments consists largely of preventing problems: classifying goods correctly, documenting origin, checking licences and sanctions lists, and keeping records that can withstand an audit. When problems arise, they often arise months or years after the goods have crossed, through post-clearance audits, information from foreign authorities or reports from banks.¹

A characteristic feature of the Basel region is the density of legal knowledge in a small area. Customs brokers, export control specialists, sanctions lawyers and tax advisers from three countries work within a few kilometres of each other. Many of them know the officials of the neighbouring administrations personally, an informal network that compensates in part for the absence of a trinational institutional framework. The region also hosts training programmes and conferences on customs and export control, while its universities offer courses on international trade law. This infrastructure of knowledge is one of the less visible assets of Basel as a location for trading, logistics and manufacturing companies.²

The future of border control in the Dreiland will depend on several developments. The digital transformation of the Swiss customs will continue with the full introduction of Passar and the entry into force of the new customs legislation. The relationship between Switzerland and the European Union, governed by the package of agreements negotiated in 2024 and still subject to Swiss ratification and possibly a referendum, will determine whether further facilitation becomes possible, although a customs union is not on the agenda. Sanctions and export control will

probably remain central, since geopolitical tensions show no sign of easing. Part K will consider these scenarios in greater detail.³

1 Notes

1. On post-clearance audits and the record-keeping duties of persons subject to the duty to declare, see Articles 41 and 96 CA and the FOCBS guidance on audits. Article numbers to be verified. ↩
2. General observation on the concentration of customs, export control and sanctions expertise in the Basel region; on training and professional associations, see the publications of SPEDLOGSWISS and the regional chambers of commerce. To be verified. ↩
3. On the package of agreements between Switzerland and the European Union concluded in December 2024 and its ratification process, see the communications of the Federal Council and the Federal Department of Foreign Affairs; on future scenarios, see Part K. Status to be verified. ↩

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