

Shopping tourism across the border

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The reverse flow is that of Swiss consumers shopping in Germany and France. Prices for food, clothing, cosmetics and household goods are considerably lower in the neighbouring countries, which leads many Basel residents to shop regularly in Lörrach, Weil am Rhein or Saint-Louis. The large shopping centres near the border depend heavily on Swiss customers, as do many retail businesses in the town centre of Lörrach.¹ Estimates of the total spending of Swiss residents in foreign shops have run into the billions of francs per year for Switzerland as a whole, with a large share attributable to border regions such as Basel.

The legal basis of shopping tourism lies in two sets of rules. On the German side, a person resident outside the European Union who exports goods in personal luggage may obtain a refund of German VAT. The buyer obtains from the shop an export certificate, the *Ausfuhr- und Abnehmerbescheinigung*, which must be stamped by the German customs at the border before the goods leave the European Union.² Since 1 January 2020 the refund requires a minimum invoice amount of more than EUR 50, a rule adopted to limit the administrative burden caused by small purchases at the border. The German customs offices at the border crossings near Basel process large numbers of these certificates, which have been partly digitised in recent years.³

On the Swiss side, the import of goods for personal use is exempt from Swiss VAT up to a value limit per person per day. For many years the limit stood at CHF 300. The Federal Council decided to reduce it to CHF 150 with effect from 1 January 2025, a measure demanded by the Swiss retail sector and by several cantons.⁴ Goods above the limit must be declared, whereupon the Swiss VAT is collected on their total value. Further quantitative limits apply to meat, alcohol and tobacco, which are subject to customs duties above certain quantities. The Swiss customs service, now

the Federal Office for Customs and Border Security, has developed a mobile application for the declaration of goods by travellers.⁵

The combination of German VAT refund and Swiss VAT exemption means that goods purchased in Germany within the limit are free of VAT in both countries. This double exemption creates a strong incentive. Chapter III of this Part examines the customs controls at the Basel border more broadly, including their role in export control and sanctions enforcement.⁶ Shopping tourism also illustrates how differences in tax law and price levels generate flows of goods and money across a border that the official trade statistics capture only partially.

1 Notes

1. On the volume of shopping tourism from Switzerland to the neighbouring countries and the importance of Swiss customers for retailers in the district of Lörrach, see the studies published by Swiss retail associations, the market research of GfK and the publications of the IHK Hochrhein-Bodensee. Figures to be verified. ↩
2. § 6 para. 3a of the German Value Added Tax Act (UStG) on tax exemption for exports in the personal luggage of non-EU residents, and the related provisions of the Value Added Tax Application Decree (UStAE). To be verified. ↩
3. On the minimum amount of EUR 50.01 introduced by the Act of 12 December 2019 and on the digitisation of the export certificate procedure, see the publications of the German Federal Ministry of Finance and the Generalzolldirektion. Status to be verified. ↩
4. Art. 1 para. 2 lit. b of the Federal Department of Finance Ordinance on the tax-exempt import of goods in small amounts (SR 641.204), amended by decision of the Federal Council with effect from 1 January 2025 reducing the value limit from CHF 300 to CHF 150. Status to be verified. ↩
5. On the quantitative limits for meat, alcohol and tobacco and the app "QuickZoll" for declaring goods, see the publications of the Federal Office for Customs and Border Security (FOCBS). To be verified. ↩

6. See Part H, Chapter III, on customs, export control and sanctions at the border. ↩

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