

The new customs legislation

*Dr Alexander Ressos, TEP
Attorney-at-Law (Switzerland), Solicitor (Hong Kong),
Solicitor (England & Wales)*

The Customs Act of 18 March 2005, in force since 1 May 2007, has governed Swiss customs law for almost two decades. It replaced an act of 1925 and modernised the procedures, introduced the concept of open customs warehouses and the authorised economic operator, and laid down the criminal provisions on customs offences. The act also served as the framework within which the customs administration enforced non-customs legislation, from export controls to cultural property. Its structure, however, still reflected a world in which declarations were made on paper at a physical customs office. The DaziT programme required a legal basis that the old act could not provide.¹

The Federal Council therefore proposed a total revision, which it submitted to Parliament with its dispatch of 24 August 2022. The revision splits the old act into two instruments. A new framework act on the enforcement tasks of the FOCBS, the *BAZG-Vollzugsaufgabengesetz* (BAZG-VG), regulates procedures, data processing, powers of control and the cooperation with other authorities across all fields that the office enforces. A separate customs duties act, the *Zollabgabengesetz*, contains the rules on tariffs, the assessment of duties and the related penalties. Parliament debated the package for several sessions, with controversy over the powers of officials, the use of personal data and the uniform status of the merged staff. It adopted the acts in the final vote of 20 June 2025. Since no referendum was requested within the deadline, the way to their entry into force is open.²

At the time of writing, the implementing ordinances are being drafted and consulted, while the date of entry into force has not yet been fixed in a way that this book can confirm. It is expected to be aligned with the completion of the main Passar releases. For practitioners in Basel, the decisive points of the new law will be the rules on electronic declarations, the obligations of persons who submit data, the powers to inspect goods and to search

The new customs legislation

persons and vehicles, and the procedure for criminal investigations by the FOCBS. Until the new acts are in force, the Customs Act of 2005 and the Federal Act on Administrative Criminal Law continue to apply. References in this chapter are to that law unless stated otherwise.³

1 Notes

1. Customs Act of 18 March 2005 (CA/ZG, SR 631.0), in force since 1 May 2007; Customs Ordinance of 1 November 2006 (CO/ZV, SR 631.01). To be verified. ↩
2. Dispatch of the Federal Council on the total revision of the Customs Act of 24 August 2022 (BBl 2022 2724); final parliamentary vote of 20 June 2025; on the absence of a referendum within the deadline expiring in October 2025, see the FOCBS page on the revision of the law. Date of entry into force and implementing ordinances: status to be verified. ↩
3. On the planned implementing ordinances and their consultation, see the FOCBS page "Gesetzesrevision DaziT – Zollprozesse". Federal Act on Administrative Criminal Law of 22 March 1974 (ACLA/VStrR, SR 313.0). Status to be verified. ↩

For general information only. This article does not constitute legal or tax advice, does not replace advice on an individual case and creates no lawyer-client relationship. It reflects the legal position as of September 2026.

Online version: helveticaregister.com/basel-the-new-customs-legislation