

The World Customs Organization and international standards

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

The rules applied at the Basel border are shaped by international standards that are developed far from the Rhine. The World Customs Organization in Brussels, founded in 1952 as the Customs Co-operation Council, maintains the Harmonized System, the common nomenclature for the classification of goods that nearly all countries use. It also administers the Revised Kyoto Convention on the simplification and harmonisation of customs procedures and the SAFE Framework of Standards on supply chain security. Switzerland was among the founding members of the organisation and participates actively in its work. Every Swiss tariff number, every export control list entry linked to a tariff code and every high priority item list ultimately rests on the Harmonized System.¹

The Harmonized System is revised roughly every five years, most recently with effect from 1 January 2022, with the next edition expected towards the end of the decade. Each revision affects the customs tariffs of all participating countries and the correlation tables used in export control and sanctions lists. For the pharmaceutical and chemical industry, which deals with a vast number of substances and preparations, these revisions require careful reclassification. Errors can lead to the application of wrong rates, wrong origin rules or, in the field of sanctions, to the failure to recognise a restricted product. The work of the World Customs Organization therefore has a direct effect on the daily practice of customs specialists in Basel.²

The temporary admission of goods is another field governed by international conventions. The ATA Carnet system, established by the Customs Convention on the ATA Carnet of 1961 and later the Istanbul Convention of 1990, allows goods to be imported temporarily for exhibitions, fairs, professional equipment and commercial samples without paying duties or depositing security. The carnet is issued by chambers of

commerce, which guarantee payment of duties if the goods are not re-exported. For a city whose economy depends heavily on fairs, from the old Mustermesse to Art Basel, the ATA Carnet and similar procedures are essential. Works of art, machines and equipment enter Switzerland for the duration of a fair and leave again without tax consequences, provided that the formalities are respected.³

1 Notes

1. Convention of 15 December 1950 establishing a Customs Co-operation Council (SR 0.631.121.2), in force since 1952; International Convention on the Harmonized Commodity Description and Coding System of 14 June 1983 (SR 0.632.11); Revised Kyoto Convention of 1999. To be verified. ↩
2. On the HS 2022 amendments in force since 1 January 2022 and the next edition of the Harmonized System, see the publications of the World Customs Organization. Status to be verified. ↩
3. Customs Convention on the ATA Carnet for the Temporary Admission of Goods of 6 December 1961 (SR 0.631.244.57); Convention on Temporary Admission of 26 June 1990 (Istanbul Convention, SR 0.631.24); on the issue of ATA Carnets by the Swiss chambers of commerce, see their publications. 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-world-customs-organization-and-international-standards](https://www.helveticaregister.com/basel-the-world-customs-organization-and-international-standards)