

## VAT, e-commerce and shopping tourism

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Value added tax is the largest source of revenue collected at the Swiss border, much larger than customs duties. Imported goods are subject to import value added tax at the standard rate of 8.1 per cent since 2024, with reduced rates for certain goods. Private travellers may import goods for personal use free of value added tax up to a certain value per person per day. This allowance was CHF 300 for many years and was lowered to CHF 150 with effect from 1 January 2025, a decision that reflected pressure from Swiss retailers in border regions. In Basel, where many residents regularly buy groceries and clothing in Germany and France, the reduction had an immediate effect on shopping habits.<sup>1</sup>

Shopping tourism has a mirror image on the German side. A Swiss resident who buys goods in Germany for export to Switzerland may obtain a refund of German value added tax by presenting the receipt to the German customs at the border for an export certificate. For many years, German customs offices near Basel stamped millions of such forms per year, a burden that led to long queues. Since 1 January 2020, Germany has applied a minimum invoice value of EUR 50 (more precisely, a value exceeding EUR 50) for the export certificate in tourist exports, which was intended to reduce the number of small refunds. Digital procedures were introduced at the same time to replace the paper forms.<sup>2</sup>

E-commerce has transformed the cross-border consumer market further. Swiss consumers order goods from foreign online platforms, which raises questions of import value added tax, customs formalities and product safety. Switzerland has applied a small-consignment exemption under which import value added tax is not collected when the tax amount is very low. Since 2019 foreign online sellers who exceed certain turnover thresholds must register for Swiss value added tax. Since 2025, moreover, online platforms are treated as the supplier for value added tax purposes in certain circumstances. The European Union has adopted reforms of its

own, including the planned abolition of the customs duty exemption for low-value consignments, which affects Swiss online sellers who ship to German and French customers.<sup>3</sup>

## 1 Notes

1. Federal Act of 12 June 2009 on Value Added Tax (VAT Act, VATA/MWSTG, SR 641.20), Articles 50 et seq. on import tax; on the standard rate of 8.1 per cent since 1 January 2024 and the reduction of the travellers' allowance from CHF 300 to CHF 150 per person per day from 1 January 2025, see the FOCBS and Federal Council communications. To be verified. ↩
2. § 6 para. 3a of the German Value Added Tax Act (UStG), as amended with effect from 1 January 2020, introducing a minimum invoice value of more than EUR 50 for tax-free exports in tourist traffic; on the digitalisation of the export certificate procedure, see the publications of the German customs administration. To be verified. ↩
3. Article 53 VATA on exemptions for small consignments; on the registration obligation for foreign mail-order businesses since 1 January 2019 and the platform taxation since 1 January 2025, see the publications of the Federal Tax Administration; on the European Union's reform of low-value consignments, see the Commission's proposal for a reform of the Union Customs Code of 2023 and subsequent decisions. Status to be verified. ↩

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