

## Other legal regimes that reach stored goods

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Several other statutes apply to goods stored under customs suspension. The Cultural Property Transfer Act treats the storage of cultural property in a customs warehouse as an import, so that the customs authorities can hold back suspicious objects and report them to the prosecution authorities. This rule links customs storage to the protection of cultural heritage.<sup>1</sup> The Goods Control Act and the War Material Act apply to dual-use goods and arms regardless of whether they are stored in a customs warehouse. The Embargo Act and its sanctions ordinances prohibit the storage of sanctioned goods for listed persons, as Chapter G.II shows. Under the Anti-Money Laundering Act, dealers in goods who accept more than CHF 100,000 in cash in a single transaction must perform due diligence. Banks that finance goods held in a warehouse must verify the existence and ownership of the collateral, an issue that Chapter G.I treats under the heading of warehouse receipt fraud.<sup>2</sup>

For logistics companies in Ticino the customs procedures are also a matter of daily administration. Forwarders and customs brokers use the centralized accounting procedure of the customs administration (*Zentralisiertes Abrechnungsverfahren der Zollverwaltung, ZAZ*), which allows duties and import VAT to be debited from a guaranteed account. With the status of authorized consignor or consignee, a company can begin and end transit procedures at its own premises.<sup>3</sup> These procedures reduce delays at the border and are a condition for the efficient operation of a distribution centre. They also make the forwarder jointly responsible for the correctness of declarations. Customs compliance has accordingly become a profession of its own in Chiasso and Stabio.

Essentials. Foreign goods can be stored in Switzerland free of duty and import VAT in open customs warehouses (Arts 53–54 CustA), bulk goods warehouses (Art. 55 CustA) and free zones (Arts 62–67 CustA). Since the revision of the Customs Ordinance in force on 1 January 2016,

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authorizations are limited in time, minimum numbers of movements apply and stock records must identify the owner of the goods. The number of open customs warehouses fell from 245 in 2014 to 194 in 2018 and that of free zones from ten to seven.

### 1 Notes

1. Federal Act of 20 June 2003 on the International Transfer of Cultural Property (Cultural Property Transfer Act, CPTA), SR 444.1, Art. 19 ("The storage of cultural property in customs warehouses is deemed to be an import in terms of this Act"), <https://www.droit-bilingue.ch/de-en/4/44/444.1-19-24.html>. ↩
2. Federal Act of 10 October 1997 on Combating Money Laundering and Terrorist Financing (Anti-Money Laundering Act, AMLA), SR 955.0, Art. 8a(1) (dealers who accept more than CHF 100,000 in cash in the course of a commercial transaction), <https://www.droit-bilingue.ch/en-de/9/95/955.0-8a-14.html>. See Chapters G.I and G.III. ↩
3. Customs Ordinance (above), Art. 100 (authorized consignor, who may dispatch goods from its own premises without presenting them at the office of departure), Art. 101 (authorized consignee) and Art. 192 (security for ZAZ accounts), <https://www.droit-bilingue.ch/de-fr/6/63/631.01-100-104.html> and <https://www.droit-bilingue.ch/de-fr/6/63/631.01-192-217.html>. ↩

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