

Tariffs, exemptions and the incentive to evade

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

The *dazio* of the bailiwicks was levied on imports, exports and transit, with different rates for different goods and many exemptions. Goods of the ruling cantons often enjoyed reduced rates. The treaties with Milan provided for reciprocal exemptions (see the fifth section). Goods of prime necessity, above all grain and salt, were frequently subject to special regimes: export bans in times of dearth, fixed prices, or purchase monopolies. The coexistence of a Confederate tariff, a Milanese tariff and several local charges on goods that crossed a border a few kilometres from each market created a strong incentive to evade them. The seventh section of this chapter treats the result.¹

For the modern practitioner the structure is recognizable. A transit duty levied by one state on goods passing between two others is today prohibited or limited by the rules of international trade law, and freedom of transit is guaranteed by Article V of the General Agreement on Tariffs and Trade.² The modern equivalents of the medieval *Weggeld* are the charges levied for the use of infrastructure, such as the Swiss distancerelated heavy vehicle fee, which the last section of this chapter discusses. The farming of public revenues has disappeared, but the problem it addressed remains: a government that relies on revenues from goods it cannot inspect needs intermediaries with local knowledge, who acquire power from that knowledge.

In figures. The Dazio Grande at Rodi, dated 1561, was a customs post until 1834.³ The Urnerloch tunnel of 1707–1708 was 64 metres long when it was cut.⁴ Under the old regime the twelve ruling cantons shared the revenues of the four ennetbirgische bailiwicks of Lugano, Locarno, Mendrisio and Vallemaggia, and three cantons shared those of Bellinzona, the Riviera and Blenio.⁵ The Lucerne *Zentnerzoll* registers, which give a secure basis only for 1493–1503, show an average of about 170 tonnes of goods a year crossing the Gotthard.⁶

1 Notes

1. HLS, art. "Schmuggel" (as above), on the smuggler who exploits a price gap "zwischen verschiedenen Wirtschaftsräumen" created by nature or by customs policy, and: "Ab dem 16. Jahrhundert betrieben Händler im Gebiet der heutigen Schweiz Schmuggel im grossen Umfang (z.B. Getreide, Textilien, Salz, Tabak), um die Fiskalzölle und Strassengebühren zu umgehen". ↩
2. General Agreement on Tariffs and Trade of 30 October 1947, SR 0.632.21, Art. V paras 2 and 3 ("Freiheit der Durchfuhr"; traffic in transit shall be exempt "von Zöllen [...], ebenso wie von allen Durchfuhrabgaben oder anderen Steuern oder Abgaben, die auf die Durchfuhr gelegt sind", except charges for administrative expenses and services), at [droit-bilingue.ch, https://www.droit-bilingue.ch/de-fr/0.6/0.63/0.632.21-V-8.html](https://www.droit-bilingue.ch/de-fr/0.6/0.63/0.632.21-V-8.html); it forms part of the GATT 1994 annexed to the Agreement of 15 April 1994 establishing the World Trade Organization, SR 0.632.20, <https://www.droit-bilingue.ch/de-fr/0.6/0.63/0.632.20-index.html>.
↩
3. HLS, art. "Prato (Leventina)" (as above). ↩
4. HLS, art. "Schöllenen" (as above), for the date; Wikipedia, "Urnerloch" (as above), for the original length of 64 metres. ↩
5. HLS, art. "Ennetbirgische Vogteien" (as above). See Chapter A.II for the shares. ↩
6. HLS, art. "Gotthardpass" (version of 30.08.2016), <https://hls-dhs-dss.ch/de/articles/007466/2016-08-30/>. ↩

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