

The modern dazio: customs law and transit procedures

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

Today the import, export and transit of goods through Ticino are governed by federal law. The Customs Act of 18 March 2005 regulates the obligation to declare goods, the customs procedures and the assessment of duties.¹ Foreign goods that pass through Switzerland unchanged are declared for the transit procedure (Art. 49 CustA), in which the import duties are assessed with only a conditional obligation to pay, the identity of the goods is secured and a time limit is fixed for the procedure. A customs debt that arises only conditionally must be secured by a cash deposit, by securities or by a customs surety (Art. 76 CustA). Goods not in free circulation may be stored in customs warehouses (Art. 50 ff. CustA), which are the functional successors of the medieval *Sust*: places in the customs territory authorized by the Federal Office for Customs and Border Security and kept under customs supervision, either as open customs warehouses or as warehouses for bulk goods.² Between Switzerland and the European Union, transit is governed by the Convention on a common transit procedure of 20 May 1987, which allows goods to travel under a single declaration and a single guarantee from a customs office of departure in one contracting party to an office of destination in another.³

Two changes of the last decades have altered the fiscal weight of the border. Switzerland abolished its tariffs on industrial goods with effect from 1 January 2024, so that duties on imports are now concentrated on agricultural products, while import value added tax and excise duties continue to be collected at the border.⁴ The Federal Office for Customs and Border Security, as the former Federal Customs Administration has been called since 1 January 2022, is converting its procedures to a fully digital system under the DaziT programme, whose name recalls the Italian word for the old duty.⁵ The customs broker who once stood at the Chiasso station with a pile of paper declarations now works with software interfaces, but the functions of declaration, guarantee and release remain the same.

1 The distance-related heavy vehicle fee as a transit charge

The medieval *Weggeld* and the Leventina tolls have a modern counterpart in the charges on road freight crossing the Alps. The Federal Act of 19 December 1997 on a distance-related heavy vehicle fee (HVFA) imposes a fee on heavy goods vehicles calculated by distance travelled in Switzerland, by weight and by emission category.⁶ The fee implements the constitutional mandate to shift transalpine freight from road to rail, which the people and cantons adopted on 20 February 1994 by accepting the Alpine Initiative (Art. 84 of the Federal Constitution).⁷ The European Union accepted the fee in the Agreement of 21 June 1999 on the carriage of goods and passengers by rail and road, which fixed its maximum level and in return opened Swiss roads to 40-tonne lorries.⁸ Like the Dazio Grande, the heavy vehicle fee finances the transport infrastructure of the route, in this case the railway base tunnels, and like the Leventina tolls it is the result of bargaining between the country that controls the passage and the neighbours that depend on it.

The infrastructure financed in this way has transformed the Gotthard route once more. The Gotthard base tunnel, about 57 kilometres long, opened in 2016. The Ceneri base tunnel, about 15 kilometres long, was inaugurated at Camorino on 3 and 4 September 2020.⁹ Together they form a flat railway through the Alps between the Reuss valley and the Lombard plain, the latest step in a history of engineering that began with the walkway in the Schöllenen.

2 Notes

1. Customs Act of 18 March 2005 (CustA), SR 631.0, <https://www.fedlex.admin.ch/eli/cc/2007/249/de>; title and date as given at [droit-bilingue.ch](https://www.droit-bilingue.ch), <https://www.droit-bilingue.ch/de-fr/6/63/631.0-index.html>. ↩
2. CustA, Art. 49 paras 2–4 (in the transit procedure the import duties are assessed "mit bedingter Zahlungspflicht", the identity of the goods is secured and "die Frist für das Transitverfahren festgesetzt"), <https://www.droit-bilingue.ch/de-fr/6/63/631.0-49-53.html>; Art. 76 para. 1 (security by cash deposit, securities or customs surety where a customs debt arises only conditionally), <https://www.droit-bilingue.ch/de-fr/6/63/631.0-76-80.html>; Art. 50 para. 1 ("Zolllager sind vom BAZG zugelassene und unter Zollüberwachung stehende Orte im Zollgebiet") and para. 2 (open customs warehouses and warehouses for bulk goods),

- <https://www.droit-bilingue.ch/de-fr/6/63/631.0-50-54.html>; Art. 51 (customs warehousing procedure), <https://www.droit-bilingue.ch/de-fr/6/63/631.0-51-55.html>. ↩
3. Convention of 20 May 1987 on a common transit procedure (with appendices and additional protocol), SR 0.631.242.04, https://www.fedlex.admin.ch/eli/cc/1988/308_308_308/de; title and date as given at droit-bilingue.ch, <https://www.droit-bilingue.ch/de-fr/0.6/0.63/0.631.242.04-index.html>. ↩
 4. Federal Office for Customs and Border Security (FOCBS), "Aufhebung Industriezölle", <https://www.bazg.admin.ch/de/aufhebung-industriezolle-januar-2024>: the abolition of industrial tariffs (amendment of the Customs Tariff Act, BBl 2021 2330) entered into force on 1 January 2024 for goods of chapters 25–97 of the tariff, with exceptions for certain agricultural goods. The continued collection of import VAT and excise duties. ↩
 5. nau.ch, "Zollverwaltung heisst neu Bundesamt für Zoll und Grenzsicherheit", 3 January 2022, <https://www.nau.ch/news/schweiz/zollverwaltung-heit-neu-bundesamt-fur-zoll-und-grenzsicherheit-66077949>, on the renaming with effect from 1 January 2022 and on the digitalization and transformation programme DaziT. ↩
 6. Federal Act of 19 December 1997 on a distance-related heavy vehicle fee (Heavy Vehicle Fee Act, HVFA), SR 641.81, <https://www.admin.ch/opc/de/classified-compilation/20000031/>. On the basis of calculation (kilometres driven in the Swiss customs territory, total weight, emission category): FOCBS, "LSVA-Berechnung", <https://www.bazg.admin.ch/de/lsva-berechnung>. ↩
 7. Federal Constitution of the Swiss Confederation of 18 April 1999, SR 101, Art. 84 (Alpine transit traffic); on the vote of 20 February 1994: Alpen-Initiative, 30 Jahre Alpenschutz (media dossier, 2024), https://www.alpeninitiative.ch/wp-content/uploads/2024/02/30_Jahre_Alpenschutz_Mediendossier.pdf. ↩
 8. Agreement of 21 June 1999 between the Swiss Confederation and the European Community on the carriage of goods and passengers by rail and road, SR 0.740.72, <https://www.fedlex.admin.ch/eli/cc/2002/257/de>; Federal Office of Transport, "Land Transport Agreement", <https://www.bav.admin.ch/en/land-transport-agreement>, on the 40-

tonne limit and the fee of CHF 325 for a lorry journey from frontier to frontier. ↩

9. Federal Department of the Environment, Transport, Energy and Communications (DETEC/UVEK), "Eröffnung des Ceneri-Basistunnels – Camorino (TI), 3./4. September 2020", <https://www.uvek.admin.ch/uvek/de/home/uvek/bundesraetin-simonetta-sommaruga/anlaesse/ceneri-eroeffnung-2020.html>; Federal Office of Transport, Neue Wege durch Europa. Die Neue Eisenbahn-Alpentransversale (NEAT) (2019), https://www.bav.admin.ch/dam/bav/de/dokumente/themen/neat/die_neue_eisenbahn-alpentransversaleneat.pdf.download.pdf/die_neue_eisenbahn-alpentransversaleneat.pdf, for the lengths of 57 km and 15.4 km and the opening of the Gotthard base tunnel in 2016. ↩

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