

## Customs clearance and importing vehicles For company car users with a primary residence in Austria, Germany or France

An EU implementing ordinance came into effect on 01.05.2015., according to which the company vehicle of an **employee in Switzerland with a primary residence in the EU** that is used privately requires customs clearance and has to be imported.

Various documents and procedures are needed for this organisation. We would therefore ask you to **schedule enough time for the organisation**.

The following steps, information and documents are needed:

- Sign the agreement for the settlement and commissioning of the customs clearance and import (once only for the first commissioning)
- Commission the customs clearance
  - Notification of the **vehicle** (licence plate)
  - Notification of the importing country (driver's place of residence)
  - Contact data for the **driver** (if a direct coordination is possible/desired)
- Information regarding the availability
  - Exact location of the redeemed vehicle
  - Contact data of the local **person in charge** (fleet manager, garage salesperson etc.)
  - Time/time frame for a possible collection of the car
- Issue of or request for the necessary documents
  - Current **mileage** (if customs clearance takes place during the term of the contract)
  - Registration certificate
  - Certificate of origin
  - Vehicle invoice (or latest Eurotax assessment during the term of the contract)
  - **Pro forma invoice** (value of vehicle in CHF / EUR)
  - Authorisation to issue a movement certificate EUR.1
- Commissioning of our logistics partner (on completion of the aforementioned steps)
  - Request for and provision of the necessary customs documents
  - Collection of the vehicle at the defined address
  - Performance of the customs clearance and import
  - **Return** of the **duty paid vehicle** to the defined address
  - Surrender of the customs documents to the defined contact person on return
- Please note that the process can take up to 10 days <u>after receipt of all of the necessary documents</u> on account of the paperwork and transfers!
- Invoice verification (on receipt of the invoice and tax bill)
- Settlement of the fixed handling fee and turnover tax on imports (possibly plus 10% customs duties)
- Credit note for the turnover tax on imports after successful reimbursement by the competent tax authorities A rental car can be provided on request to bridge the organisational period. We will be happy to send you a list of partners and vehicle categories.