



Swiss unilateral tariff preferences

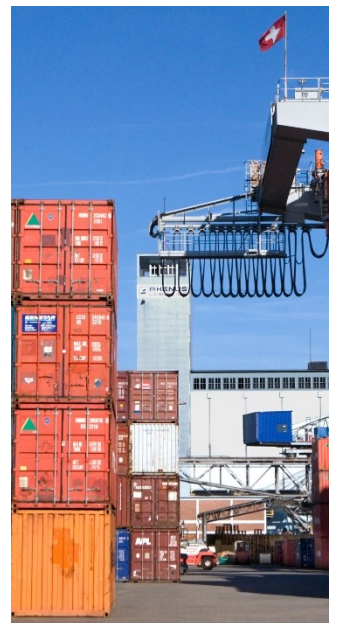
Switzerland grants unilateral tariff preferences in the form of reduced tariffs to developing countries and least-developed countries (LDCs). The objective of the Swiss unilateral tariff preferences is to promote economic development through better market access. They complement other general trade facilitation measures, like the removal of tariffs on industrial products for all countries, which entered in force in 2024. The unilateral tariff preferences can be divided in two preferential schemes:

- The first scheme includes full or partial exemption from custom duties for certain agricultural and food products for developing countries under the Generalized System of Preferences (GSP). The Swiss GSP is in accordance with World Trade Organization (WTO) rules. Switzerland unilaterally determines the countries and products benefiting from it. The Swiss GSP is politically neutral and does not foresee tariff preferences linked to political requirements (like e.g. it is the case with good governance in the EU).
- The second scheme includes full exemption from custom duties for LDCs for all products. Since 2025, Switzerland grants an extension of duty free and quota free preferences in favour of countries that recently graduated from the LDC category, in accordance with a decision of the WTO General Council.

Rules of origin

In order to qualify for Swiss preferences, imported products must comply with specific rules of origin: they must be wholly obtained or must have undergone sufficient working or processing in the beneficiary country. Compliance with rules of origin has to be supported by documentary evidence, a so-called proof of origin. Criteria for originating products are regulated in the Federal Ordinance on the Rules of Origin for Preferential Tariffs for Developing Countries (RoO).

The RoO for Switzerland's unilateral tariff preferences provide origin criteria identical to those of the schemes of the European Union and Norway for industrial products (tariff chapters 25-97 of the Harmonized System). Beneficiary countries may cumulate originating materials from the EU, Norway and Turkey for the determination of origin. Cumulation allows products that have obtained originating status in one partner country to be further processed or added to products originating in another participating country as if they had originated in that latter country, without the finished product losing the benefit of preferential tariff treatment. Cumulation is limited to industrial products and aims at facilitating cooperation among enterprises in beneficiary countries and the EU, Norway and Switzerland. The possibility to cumulate facilitates market access in Europe for beneficiary countries.



Registered exporter system REX

Switzerland, together with the European Union and Norway, introduced as of January 2017 a system of self-certification of origin by exporters. The Registered Exporter system (REX) replaces the previous system for the proof of origin using certificates of origin Form A. It is based on the principle of self-certification of origin by economic operators who can issue the so called "statement on origin" by themselves. To be entitled to issue a statement on origin for consignments containing originated products exceeding 10'300 Swiss Francs, an economic operator in a beneficiary country will have to be registered in a data base by his competent authorities (usually national customs administrations). The economic operator will then become a "registered exporter". The REX system takes the form of an application accessed through the Internet.

Together with the introduction of the REX system, the direct transportation rule has been replaced by a non-alteration rule, which makes it possible for exporters to split a consignment into sub-consignments (e.g. at a hub).

Legal requirements

The legal basis of the Switzerland unilateral tariff preferences for developing countries and LDCs rely on three obligations:

1. Federal Ordinance on Tariff Preferences, including the lists of beneficiary countries (Annex I of ordinance) and the list of covered products (Annex II of ordinance);
2. Federal Ordinance on the Rules of Origin for Preferential Tariffs for Developing Countries;
3. Federal Ordinance on the Issuance of Proofs of Origin.

Available information

- Federal Ordinance on tariff preferences, including the lists of beneficiary countries (Annex I) and the list of covered products (Annex II): <https://www.admin.ch/opc/de/classified-compilation/20061738/index.html> (SR 632.911)

- Federal Ordinance on the Rules of Origin for Preferential Tariffs for Developing Countries: <https://www.admin.ch/opc/de/classified-compilation/20110090/index.html> (SR 946.39)

- Federal Ordinance on the issuance of proofs of origin: <https://www.admin.ch/opc/de/classified-compilation/20120226/index.html> (SR 946.32)

- GSP-Webpage of Swiss Customs: https://www.bazg.admin.ch/bazg/en/home/informationen-firmen/einfuhr-in-die-schweiz/befreiungen-verguenstigungen-und-zollpraeferenzen_einfuhr/entwicklungslaender-aps-gsp-generalized-system-of-preferences-.html

- UNCTAD - Swiss GSP Handbook: http://unctad.org/en/PublicationsLibrary/itcdtsbm28rev3_en.pdf

- Swiss Electronic Customs Tariff, TARES: <https://xtares.admin.ch/tares/login/loginFormFiller.do;jsessionid=aJ6TstwkMnKlM04bt88EvGMMIIrI4CLkqcTEc9ekkji4yvG5KnKc!999506695?!=en>

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