

Importation

Purpose	Prerequisites ¹⁾	Validity	Repeated border crossing	Security ²⁾	Treatment of the quota in the case of permit expiry ³⁾	Extension	Remarks
Riding excursions	Horse must be located in a foreign customs territory. Proof with a document made out by person resident abroad (e.g. lease, boarding contract). Stay in domestic customs territory of max. 72 hours each time. If the horse is located in a foreign customs territory and the owner is also resident there, no contract is required.	1 year	Yes ⁸⁾	Fixed quota tariff, regardless of the status of the quota	No quota burden (due to mandatory re-exportation) ⁶⁾	1 x one year	including participation in sporting events or time-restricted schooling, training, etc. ⁹⁾ Residence of owner is not an issue Border crossing in the area behind the border or via a means of transport. If import customs clearance is sought from the ZAVV, the customs offices check whether the ZAVV was rightfully issued (suspicion of quota abuse). Affixing of label from form 16.03 to B coupon on the ZAVV ⁷⁾
Veterinary treatment: - emergencies - other cases	Treatment by customs office depending on the situation. Proof not required. With proof of the imminent treatment	 Time required	No No	None Fixed quota tariff, regardless of the status of the quota	No quota burden (due to mandatory re-exportation) ⁶⁾ ditto	 Possible with corresponding proof	Settled by the customs offices as has been the case up to now. including covering and foaling ATA carnet possible ⁵⁾ Affixing of label from form 16.03 to B coupon on the ZAVV ⁷⁾

¹⁾ See section 1.1 below.²⁾ See section 1.2 below.³⁾ Concerns only the customs administration.⁴⁾ See section 1.3 below.⁵⁾ Clearance with ATA carnet permitted, provided the owner is resident abroad. For the purpose "possible sale", assessment via ATA carnet is **not** permitted.⁶⁾ See section 1.4 below.⁷⁾ See section 1.5 below.⁸⁾ See section 1.6 below.⁹⁾ This facility aims at avoiding the creation of several ZAVVs valid at the same time for the same horse.¹⁰⁾ The owner and/or the keeper undertake, in writing, both on the ZAVV (section 17) and the foreign ATA carnet (white importation **and** re-exportation vouchers, box F), to re-export the horse at the end of the training/schooling in Switzerland or, if the animal is declared in order to be released for free circulation, to pay the AKZA in any case. **In order to be released for free circulation at the fixed quota tariff rate, the horse must have been re-exported first and then reimported at a later stage.**

Purpose	Prerequisites ¹⁾	Validity	Repeated border crossing	Security ²⁾	Treatment of the quota in the case of permit expiry ³⁾	Extension	Remarks
Purchase with right of return ⇒ definitive import assessment					---		If the right of return is exercised = foreign goods returned ⁴⁾
Schooling, training	Proof: "training contract", "schooling contract". If the owner and/or keeper are resident in Switzerland, the horse must be released for free circulation when imported for the first time. The customs offices must pay special attention to this point.	Up to the end of the contract (even beyond the end of the year), but max. 1 year	No	Fixed quota tariff, regardless of the status of the quota	No quota burden (due to mandatory re-exportation) ¹⁰⁾	No	Occasional participation in sports events is permitted ⁹⁾ ATA carnet possible ^{5), 10)}
Holidays of those travelling	Residence of owner abroad Proof: booking	3 months (even beyond the end of the year)	No	Fixed quota tariff, regardless of the status of the quota	No quota burden (due to mandatory re-exportation) ⁶⁾	No	On a reasoned written request submitted beforehand to customs, the customs office can authorise repeated border crossings or grant a longer validity period Temporary certificate possible ATA carnet possible ⁵⁾ Affixing of label from form 16.03 to B coupon on the ZAVV ⁷⁾

¹⁾ See section 1.1 below.

²⁾ See section 1.2 below.

³⁾ Concerns only the customs administration.

⁴⁾ See section 1.3 below.

⁵⁾ Clearance with ATA carnet permitted, provided the owner is resident abroad. For the purpose "possible sale", assessment via ATA carnet is **not** permitted.

⁶⁾ See section 1.4 below.

⁷⁾ See section 1.5 below.

⁸⁾ See section 1.6 below.

⁹⁾ This facility aims at avoiding the creation of several ZAVVs valid at the same time for the same horse.

¹⁰⁾ The owner and/or the keeper undertake, in writing, both on the ZAVV (section 17) and the foreign ATA carnet (white importation **and** re-exportation vouchers, box F), to re-export the horse at the end of the training/schooling in Switzerland or, if the animal is declared in order to be released for free circulation, to pay the AKZA in any case. **In order to be released for free circulation at the fixed quota tariff rate, the horse must have been re-exported first and then reimported at a later stage.**

Purpose	Prerequisites ¹⁾	Validity	Repeated border crossing	Security ²⁾	Treatment of the quota in the case of permit expiry ³⁾	Extension	Remarks
Participation in equestrian events, shows, fairs, exhibitions	Proof: application, invitation, starting list	3 months (even beyond the end of the year)	No	Fixed quota tariff, regardless of the status of the quota	No quota burden (due to mandatory re-exportation) ⁶⁾	No	including training/schooling and presentation to possible buyers within the scope of the event ⁹⁾ Residence of owner is not an issue ATA carnet possible ⁵⁾ Affixing of label from form 16.03 to B coupon on the ZAVV ⁷⁾
Other purposes (e.g. possible sale)	Residence of owner abroad	Up to the end of the current calendar year	No	AKZA, regardless of the status of the quota		No	ATA carnet possible ⁵⁾ (except for the purpose "possible sale") Definitive import customs clearance from ZAVV / ATA carnet possible

¹⁾ See section 1.1 below.

²⁾ See section 1.2 below.

³⁾ Concerns only the customs administration.

⁴⁾ See section 1.3 below.

⁵⁾ Assessment via ATA carnet is permitted provided the owner is resident abroad. For the purpose "possible sale", assessment via ATA carnet is **not** permitted.

⁶⁾ See section 1.4 below.

⁷⁾ See section 1.5 below.

⁸⁾ See section 1.6 below.

⁹⁾ This facility aims at avoiding the creation of several ZAVVs valid at the same time for the same horse.

¹⁰⁾ The owner and/or the keeper undertake, in writing, both on the ZAVV (section 17) and the foreign ATA carnet (white importation **and** re-exportation vouchers, box F), to re-export the horse at the end of the training/schooling in Switzerland or, if the animal is declared in order to be released for free circulation, to pay the AKZA in any case. **In order to be released for free circulation at the fixed quota tariff rate, the horse must have been re-exported first and then reimported at a later stage.**

Exportation

Purpose	Prerequisites	Validity	Repeated border crossing	Security	Extension	Remarks
Various		2 years	Yes (see section 1.6 below)	---	3 x one year	<p>ATA carnet and form 13.01 possible</p> <p>NB:</p> <ol style="list-style-type: none"> 1. Training, dressage, covering, horse shoeing, veterinary treatment, etc. are deemed to be "work performed on animals abroad" and must therefore be taxed both for assessment via the ZAVV as well as via the ATA carnet in accordance with Article 54, para. e of the VAT Act. The label of form 16.04 must be affixed to the customs declaration. 2. Foals born abroad to mares exported temporarily must be released for free circulation when they are brought into the customs territory. 3. Foals aged up to 6 months that are imported at the same time as the mother (suckling foals) can be imported at the fixed quota tariff rate (with no quota burden) provided the foal's mother was exported while pregnant under the temporary admission customs procedure.

1. Additional remarks on the tables

1.1 Means of proof

The means of proof mentioned in the "Prerequisites" column **must** be checked by the customs offices.

1.2 Security for the import duties and taxes

In addition to customs duties, VAT must also be guaranteed at the reduced rate.

1.3 Restoration of the quota unit

If the horse is re-exported as returned foreign goods, the quota unit is **not** restored (see also [form 18.86](#) "Refund of import duties and VAT due to re-exportation").

1.4 Application of the fixed quota tariff rate or the AKZA

If the animal is not re-exported before the set deadline or if it is declared in order to be released for free circulation without first being re-exported, **the fixed quota tariff rate will only be applied** if the fixed quota tariff was not used up by the date of creation of the ZAVV **and** is not used up by its expiry date. **The AKZA will be applied in all other cases.**

Exception: if the horse imported temporarily for training/schooling is not re-exported or if it is declared in order to be released for free circulation without first being re-exported, the AKZA will be levied (see the purpose "Schooling, training" and footnote no. 10 in the "Importation" table above).

1.5 Label 16.03

The label from form 16.03 indicates to ZAVV users/consignees resident abroad that the customs security of CHF 120 per animal does not correspond to the customs duties actually due if the horse/s is/are not taken back out of the customs territory and if the fixed quota tariff is used up.

1.6 Repeated border crossings

In practice, the following is to be observed in the event of repeated border crossings:

- Crossing the border with horses on quiet roads with tolerated traffic is permitted provided a valid import ZAVV, the purpose of which is "riding excursions", or a valid export ZAVV can be submitted for the horse.
 - This rule also applies if
 - the animal is transported across the border in a trailer; or
 - the remark "for repeated border crossings" is not marked on the ZAVV.
- A check is not performed and the ZAVV is not stamped at the time of each border crossing.
- The persons obliged to make the declaration are responsible for having the ZAVV concluded or extended by customs in good time. They can have the re-exportation recorded by submitting a location certificate or if the horse is brought to a customs office upon entering the customs territory from abroad.

1.7 Veterinary prescriptions

See Federal Food Safety and Veterinary Office FSVO (<http://www.blv.admin.ch/index.html?lang=en>)

1.8 Identity

The equine passport must be submitted in order for the identity to be recorded ([art. 54 para. 3 CustO-FCA](#); in French, Italian or German only). The animal's identification number, name and year of birth will be listed on the ZAVV.

If the equine passport cannot be submitted, assessment via a ZAVV will be accepted on the condition that the horse's identity is established using form 13.03. Emergencies are not subject to this measure (see table above).

If the customs office notes that no equine passport is available, it can inform the FSVO of this using form. 97.80.

1.9 Foals born abroad

See point 2 of the "Remarks" column in the "Exportation" table above.

1.10 ZAVV expiry date

The customs office sets the expiry date of the ZAVV.

When the expiry date is falling on a Saturday, Sunday or public holiday, it will be extended to the first subsequent business day.