

VIP Customs clearance of business vehicles



Guide for the transfer of your company car to free clearance.
This package contains either the transfer and bring service for
the vehicle awaiting customs clearance or personal support on
site at the customs office.

A cooperation between



Initial situation

You own a company car which is used by an employee residing abroad. Since 1 May 2015, your employee is prohibited by law from using the swiss company car for personal use in the EU area.

Failure to comply can have the following consequences:

- the immediate confiscation of the vehicle
- fine up to 25% of the vehicle value
- in addition, the VAT payment is due immediately

Possible solutions

Option A

You prohibit your employee from using the vehicle for any personal purposes (this includes the interruption of the trip home or to work for shopping, to mail a letter, purchase cigarettes etc.) and stipulate this in the employment agreement.

Option B

In order for your employee to legally be able to take personal trips within the EU area, you have to apply to the customs authority for a «transfer to free circulation».

The goal of this brochure is to provide you with the best possible support for option B. For simplicity we will clearance your car with the company CLG AG based in Kloten.



Custom Clearance Package

Option 1) Costs CHF 1500.– excluding VAT.

We create the documents for you, pick up the vehicle and return it to you (throughout Switzerland) and perform the customs clearance at the customs office. If you require a replacement vehicle during this time, we will bring it with (these costs are billed separately).

Option 2) Costs CHF 800.– excluding VAT.

We provide you with the documents, one of our employees will accompany your employee throughout the entire clearance procedure at the customs office specified by you, and after completing the customs clearance together your employee can pick up the vehicle.

Preparation

In order for us to be able to complete the clearance process for you, you will need to supply us with various documents and information. Please download both the Order Confirmation and Vehicle Specifications documents www.clg.ch/clearance/VIPCustomsclearance
Send the documents filled out and signed back to us.

For the procurement process only one order confirmation is required.

For each vehicle we require a separate vehicle specifications sheet and the relevant documents as per the instructions.

If your employee resides in Austria, then please also send us the form Confirmation for Austria.

Procedure

As soon as we have received the signed forms, we will calculate the amount of customs duties to be paid and will send you two invoices:

Invoice 1:

- Import VAT
- If your vehicle does not receive proof of preference from the EU 10% customs duties
- a capital turnover fee amounting to 2% of the import VAT and the customs duties is added
- Stamp fees from the Swiss customs
- Fees for the certificate of origin

Invoice 2:

- The fees charged by CLG AG

After the two amounts have been transferred, we will prepare the documents for you and, at the same time, you will be contacted by CLG in order to arrange or confirm your appointment at the customs office.

As soon as the customs duties have been determined, we will settle the actual costs with you in detail and reimburse you in the event of a surplus or request payment in the event of a shortfall.

You can expect this to take approximately 1-2 weeks from the time the order is placed until the customs clearance is complete in order for all the required documents to be prepared and all steps to be coordinated.

Customs clearance process

Depending on the option you select, we pick up and return the car (every location within Switzerland) or we will meet your employee at the desired customs office. Important: The vehicle registration must be in the vehicle; the vehicle must be clean, safe and ready to operate.

For Option 2: The Driver must have proof of residence and a photo ID or passport. He or she will check in with the customs clearance agency, who will receive him or her.

After customs clearance:

The original documents will either be sent directly to our partner Cash Back or they will be mailed to you. This depends on whether or not you have already submitted the form for VAT reclaim (please see our brochure «Reclaiming VAT»).

We recommend to carry the following documents:

- A copy of the employment contract on which the use of a business vehicle is mentioned (salary details can be deleted).
- A power of attorney of the vehicle owner for the driver to use the vehicle abroad. This has to be issued by the vehicle owner (Template available on: www.tcs.ch).

Congratulations

Now your employee can legally use the vehicle for personal trips within the EU area.





CHE-110.175.707 (www.clg.ch)

CLG AG is headquartered in Switzerland and has excellent international ties with various customs authorities. No matter which type of customs clearance, CLG is your experienced and knowledgeable partner for handling various customs cases each and every day. Whether you have sea, air or land freight to declare, CLG is your competent partner for all forms of cargo.

CLG will either have an office at the border crossing or will have a long-standing partnership with the authorities on site. That is why CLG AG can handle the customs clearance for your vehicle at the border to all four neighboring countries and is also your central and expert contact.

You're welcome!

Contacts

At these address you can send your completed documents or send your request:

CLG AG
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Other notes

- If your employee should leave the company, another employee based abroad can take over the vehicle without having to repeat the process. The customs clearance is valid throughout Europe, yet certain countries do not accept customs clearances undertaken elsewhere (e.g. an employee from France driving a vehicle for which customs duties were paid in Germany). We therefore recommend undertaking the customs clearance procedure in the same country as the employee driving the vehicle resides.
- The customs clearance must be repeated if the employee receives a new company car.
- Germany: If your employee is from Germany, you are obligated to register with the tax office in Konstanz if you have not yet registered there. The VAT must be paid to Germany for the personal use portion owed by the driver (<http://www.fa-konstanz.de>).
- Austria: If your employee is from Austria, you are obligated to register with the tax office in Graz if you have not yet registered there. The VAT must be paid to Austria for the personal use portion owed by the driver. In addition, the driver must also keep a logbook due to the Austrian fuel consumption tax (NOVA), according to which the driver is not allowed to drive more than 20% of the total distance covered by the vehicle for personal reasons. (<https://www.bmf.gv.at/steuern/selbststaendige-unternehmer/umsatzsteuer/ust-kontakt-gs.html>).
- For VAT reclaim and the possibilities involved, please see our brochure on this topic.

Exclusion for liability

We have requested this information in writing from the different official offices but have only received non-binding information. This means that no guarantee can be provided for a smooth and easy transfer into free circulation. We also cannot guarantee the acceptance of the documents provided to us. This also applies to the handling of customs clearance with the authorities. This information has been compiled to the best of our knowledge and belief and is provided as a guide for assistance.

If the customs clearance is not successful, we will either

- a) reimburse the VAT paid (and customs duties) without the fees or
- b) remedy the cause and repeat the customs clearance.

If the reason lies with the customer, we will bill the next appointment (cf. late appointment cancellation). If the reason lies with CLG AG, repetition of the customs clearance is included in the fee.

This data have been collected from different sources and it is its sole discretion.

We offer this information as a guide to assist you. A liability is expressly excluded from this manual.

If you should decide to not perform the customs clearance after the order is placed, then you still owe a fee of CHF 400.– (with cancellation more than 72 hours prior to the scheduled time).

In order for the customs clearance process to be smooth, the vehicle must be safe and ready to operate (technically and visually). Any fuel costs incurred are to be reimbursed upon receipt by the customer for the vehicle to clear customs for pick-up and return service.

If more extensive obligations should result from the customs clearance (e.g., other receipts, documents, certificates, registrations with other offices, other new duties etc.), we assume no liability if the customer does not meet these requirements or requests.

In the event of an issue on your part or a late cancellation, within 72 hours before the appointment due to which we can't perform the customs clearance, the full fee is due. A follow-up date is billed at CHF 800.–. If the customs clearance cannot be performed, the fee invoice is reduced by CHF 400.–.

If the vehicle is in the possession of AMAG Leasing AG and should financial or other still unknown disadvantages arise from the customs clearance of the vehicle, then these must be paid by the lessee.

The rental terms for the replacement vehicle are not a part of this package. All information is provided without guarantee, subject to changes in the law of any kind.

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