



**Company vehicles for
Cross-border commuters
Customs clearance formalities and
VAT reclaim**

cooperation between



**money
care.ch**

Current situation

You are in possession of a company vehicle which is being used by an employee resident abroad. Since 1 May 2015, employees have been prohibited by law from using a Swiss company vehicle for private journeys within the EU.

Failure to comply with this law may have possible consequences:

- The immediate impounding of the vehicle
- A fine (up to 25% of the vehicle value)
- In addition, the immediate payment of the outstanding value added tax

Solution

We register the vehicle for you at customs "for release into free circulation" so that your employee is able to use the vehicle legally for private journeys within the EU area.



Our offer

We offer you three levels of service. You determine the level of support and service you wish to receive.

Basic package

We prepare all the necessary documents and forms so that you can fill out the declaration yourself at the customs office.

Comfort package

In addition to the documents we prepare, we can provide you with an assistant who will carry out customs clearance with you at the customs office.

VIP package

We prepare all the necessary documents and papers, collect the vehicle from a location of your choosing in Switzerland, bring it in for registration for free circulation, and then bring it back again.

Procedure

In order to be able to use our service, it is necessary for you to send us the required documents, completely filled out and signed with a valid signature. After we receive these documents, you will receive two invoices from us.

We will prepare the customs clearance and the necessary documents. The customs clearance can be carried out after we have received the payment. According to the package you have booked, we will either send you the documents and all instructions by post (Basic package), make an appointment with you for customs clearance (Comfort package), or for vehicle pick-up (VIP package).

In the event that any additional costs are charged by the authorities, you will then be issued a final invoice.

You must calculate approx. 2 weeks between the time you place the order and the actual customs clearance. This period of time is needed in order to prepare all documents and coordinate all necessary steps.

Congratulations

Your employee can now legally use the vehicle for private journeys within the EU area.

Additional Service – VAT reclaim

It is possible to reclaim the value added tax which was paid to countries bordering Switzerland during the customs clearance of your company vehicle. The VAT amounts to 19% in Germany, and 20% in France and Austria.

This service is provided by our partner, moneycare AG.

The VAT reclaim is possible as follows:

Country	Germany		France		Austria	
	Purchase	Leasing	Purchase	Leasing	Purchase	Leasing
Beneficial owner						
VAT reclaim possible	Yes	Yes	No	Yes	No	Yes
Further costs after customs clearance for vehicle keeper	Yes	Yes	No	No	Yes	Yes
Additional requirements for vehicle keeper	Yes	Yes	No	Yes	Yes	Yes



Special requirements for Germany:

Purchased or leased vehicle:

The buyer / lessee must register in Germany, as 1% of the catalogue price of the vehicle, of which 19% is VAT, and 0.03% per km between the residence and place of work must be paid monthly to the tax office in Constance. This is done monthly by means of a VAT declaration. VAT for the buyer can only be reclaimed by means of VAT registration.

Special requirements for France:

The vehicle exported to France must be re-exported from France at the end of the leasing contract (return customs clearance). This export is also carried out by for you by CLG AG. The service packages are identical to those for imports into the EU. Except the service fees, there are no additional charges.

Special requirements for Austria:

If your employee comes from Austria, you are obliged to register with the tax office in Graz, if you are not yet registered there. The value added tax for the driver's private share must be paid in Austria. In addition, due to the standard fuel consumption tax (NoVA), the driver must keep a logbook. The driver is not allowed to use more than 20% of the total kilometre mileage of the vehicle for private purposes.

<https://www.bmf.gv.at/themen/steuern/kraftfahrzeuge.html>

Placing an order

As the keeper of the vehicle, you can order customs clearance at any time.

Please send us your order including the documents necessary for customs clearance to vip@clg.ch

You can find the order form as well as all information and further forms at www.clg.ch/vip

Of course, we are also personally available to answer any questions you may have.

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Your reliable partner for customs clearance

The range of services offered by CLG AG leaves nothing to be desired: we organise and carry out unconventional special shipments just as reliably as conventional everyday ones. We handle all tasks, large or small, with the same level of care and our dedicated team ensures that every challenge is mastered with excellence.

International truck transports are just as much a part of our company's daily work as the organisation of worldwide air or sea freight shipments and customs clearance of all kinds - especially the customs clearance of company vehicles.

After extensive examination and close cooperation with various partners as well as customs and tax authorities, CLG AG was one of the first customs agencies to succeed in finding a customs solution at the end of 2016 and was able to offer VAT refunds in cooperation with moneycare AG.

CLG AG, in cooperation with moneycare AG, can offer you a complete tailor-made package.



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Your reliable partner for VAT

This product is being offered in cooperation with our partner company, who deals with the legal formalities regarding VAT.

Our partner, moneycare AG, based in Switzerland, has 30 years of experience in VAT refunds and good working relationships with the local tax authorities in over 30 countries. They have optimum knowledge of the local regulations, a fact which maximises the chances of carrying out the successful VAT reclaim. Joint procurement of the customs clearance service and VAT reclaim considerably reduces their individual costs; CLG AG automatically coordinates everything for you behind the scenes.

Please note: not all leasing companies in Switzerland work in conjunction with moneycare AG and/or CLG AG. Ask us - we will be happy to tell you which leasing companies are our partners.



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Important information

The release into free circulation cannot be waived if the employee also wishes to use the vehicle for private purposes within the EU area.

The choice of the company vehicle itself is important in considerably reducing the costs for this "release into free circulation."

Was your vehicle manufactured in Europe?

Some European car brands manufacture their vehicles outside Europe and are, therefore, subject to customs fees.

Some non-continental car brands manufacture their vehicles in Europe and are, therefore, exempt from additional customs fees. Ask your garage owner whether the vehicle you have chosen has proof of preference.

Have you leased or purchased the vehicle?

Does your leasing company work with CLG AG and moneycare AG? Please ask us. We will be happy to help you.

Should your employee leave the company, another employee resident in the same country can take over the vehicle without the customs clearance having to be repeated.

Customs clearance must be carried out for each new company vehicle.

Germany: As a vehicle owner, you are obliged to register with the tax office in Constance and to pay the VAT on the employee's private share, plus a tax for the journey to and from work.

Austria: As a vehicle owner, you are obliged to register with the tax office in Graz and to pay the VAT on the employee's private share, plus a tax for the journey to and from work. Furthermore, you must be able to provide proof of mileage covered in and outside of Austria. Due to the standard consumption tax (NoVA), as well as the possible obligation to pay value added tax, your leasing company is subject to further conditions which can have a considerable influence on the subsequent costs.

France: The vehicle exported to France must be re-exported from France at the end of the leasing contract. This export is also carried out by for you by CLG AG. The service packages are identical to those for imports into the EU.

Disclaimer

This brochure has been produced in close cooperation with various authorities and agencies. Any liability arising from the information in this brochure or from the use of our services is excluded.

Should the customs clearance process result in further obligations for the client (e.g. further receipts, documents, certificates, registrations with other authorities, further new taxes or fees, etc.), we do not assume any liability if the client does not comply with these requests or demands.

CLG AG does not reimburse any costs for travel, time, materials, or fees.

To ensure that the customs clearance process runs smoothly, the vehicle must be reliable and roadworthy (in good condition both technically and visually).

If the vehicle is owned by a leasing company which experiences unforeseen financial losses or other disadvantages as a result of the vehicle customs clearance process, the client engaged in the customs clearance must compensate the leasing company for these losses.

Neither the leasing company, nor CLG AG or moneycare AG assume any liability in the event of a negative decision concerning VAT reclaim. This also applies if you yourself contract another company to carry out the reclaim for you.

Documents must be delivered to moneycare AG and CLG AG on time and fully and correctly completed.

The fee charged by our partner, moneycare AG, will be deducted directly from the reclaimed amount. The remaining amount will be transferred to your account and you will receive a statement for your records.

All information is provided without guarantee. We also reserve the right to make legal changes of any kind.

(Effective as of January 2020)