

Instructions for deliveries from the EU to Härterei Gerster AG and return shipment from Switzerland to the EU.



All goods exported from the European Union to Switzerland must be declared for export at EU customs. For imports into Switzerland, an import customs declaration must be made with Swiss customs.

The preparation and declaration of customs declarations may be delegated to the freight forwarder/customs agent who you had previously instructed in writing. The freight forwarder/customs agent will then act on your behalf and coordinate the necessary work with customs and assist you with any questions you may have or any ambiguities that remain unsolved.

These instructions show you who is responsible for the respective customs procedures and what needs to be observed.

 **Action/important info**

Delivery to Härtere Gerster AG

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Export from the EU

 The delivery is made DAP Egerkingen on the basis of the Incoterms® 2020. The responsibility for organising the transport and handling the EU export customs declaration therefore lies with you or your forwarding agent. On request we will gladly organise the collection by a forwarding agent of our choice. In this case, please contact us.

 For delivery to Switzerland, the freight forwarder/customs agent will require a customs invoice (proforma invoice) from you so that the Swiss import customs declaration can be processed.

 Whenever possible, attach the proof of preference to the customs invoice. For more information, see the guide to completing the customs invoice (Point 6).

On our website you will find a template for the customs invoice (Word file), which you can download and complete (including guidelines for filling out the customs invoice).

If you use your own customs invoice, please ensure that the required information (similar to our template on <https://www.gerster.ch/de/...>) are included.

Which export procedure should be used?

 Always use the normal procedure, not the outward processing customs procedure. The outward processing procedure should only be used if high customs duties will be charged when your goods are reimported. Please note that outward processing requires approval from the responsible customs authority.

Here you can find more information about the outward processing customs procedure:

www.zoll.de/DE/Unternehmen/Warenverkehr/Einfuhr-aus-einem-Nicht-EU-Staat/Verfahren/Passive-Veredelung/passive-veredelung_node.html

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Import into Switzerland

 Härtere Gerster AG is responsible for imports into Switzerland. You will be charged for the resulting costs upon return delivery. The costs include:

- ▶ From 1.1.2024, no customs duties will be charged on imports into Switzerland for industrial products of tariff chapters 25–97.
- ▶ Import tax (VAT)
- ▶ Fees for import clearance by the customs agent

 Import clearance in Switzerland is always handled by the forwarding agent/customs broker commissioned by you.

 Please note that after the removal of industrial tariffs, the preference certificates (EUR.1, declaration of origin on the invoice) are still required, so that Härtere Gerster AG can issue proof of preference after processing (machining) on return delivery.

 Please hand over our customs clearance instructions to your forwarding agent together with the customs invoice. You can find the customs clearance instructions at:

www.gerster.ch/de/angebot/zollabwicklung/

Return delivery from Härtere Gerster AG

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Export from Switzerland

After processing has been completed, Härtere Gerster AG will notify you of the transport. The delivery is FCA Egerkingen based on the Incoterms® 2020.

Härtere Gerster AG is therefore responsible for the export from Switzerland and shall prepare the necessary customs invoice. The customs invoice will include the costs and the value of the goods delivered by you (in accordance with your customs invoice).

If you have issued a proof of preference when exporting from the EU, then a preference certificate can also be issued when exporting from Switzerland, so that you do not pay customs duties when reimporting into the EU.

Exports from Switzerland are subject to the normal procedure. The e-dec export list from Härtere Gerster AG must be declared at the Swiss customs by the contracted freight forwarder/customs agent. Härtere Gerster AG does not use the outward processing customs procedure for the CH export customs declaration.

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Reimportation into the EU

The import clearance in the EU is generally handled by the contracted forwarding agent / customs agent.

The following costs are to be charged to the consignee:

- ▶ Customs duties (if without proof of preference)
- ▶ Import tax (VAT)
- ▶ Fees for the import clearance of the freight forwarder / customs agent

Which import procedure should be used?

The same customs procedure applies as for the original export from the EU.

If you have issued a proof of preference when exporting from the EU, the normal procedure can be used. In such cases, the customs procedure of processing should not be applied.

If you have used the outward processing customs procedure when exporting from the EU, this customs procedure must also be used when reimporting into the EU. To do this, you must provide the freight forwarder/customs agent with the original EU export declaration that was created when exporting from the EU. You have to coordinate this with the forwarder/customs agent before reimportation.