

Rules and Procedures for Importing Salt into Switzerland

Legal basis

The Intercantonal Agreement on the Sale of Salt in Switzerland dated 22 November 1973 governs the sale and import of salt in and into Switzerland, thereby combining the individual cantonal salt monopolies to form one monopoly covering the entire territory. In order to ensure a wide variety of products and to simplify the complexities relating to table salt specialities in particular, the rules and procedures were adapted with effect from 1 February 2014.

Scope of validity

These provisions apply to solid substances with a sodium chloride component of 30% or more and liquid substances with a sodium chloride component of 18% or more. Products with a lower sodium chloride component may be imported into Switzerland free of levies.

Rules and procedures

Levy-free allowance A maximum of 50 kg of salt per import may be imported free of levies for the importer's own requirements or as a consignment of commercial samples. This levy-free quantity applies to all salt varieties and is not intended for cases where salt imports are repeated regularly at short intervals.

To enable more than 50 kg of salt to be imported, a written application must be submitted to Swiss Saltworks. See the appended application form for a salt import authorisation.

The import procedure that is applied depends on the variety of salt and the volume to be imported.

There are three different categories:

Category 1

Salts concerned

Salt mixtures and special salts:
Spiced salts, herbal salts
Salt mixtures for the food industry
Bath salt mixtures, aromatised, coloured
Salt lick stones with minerals and trace elements
Aquarium salts
Salt lamps and tea lights
Salt bricks for the construction of salt caves
Salt chunks for sculptors
Salt grilling slabs
Salts for test purposes in the mechanical industry
Pharmaceutical salts with special certifications or in special containers

Import procedure These salts can be imported with an authorisation in freely selectable quantities, subject to the following authorisation fees, excluding VAT:

- up to 500 kg: CHF 100.00, including flat-rate charge for the monopoly (excise) fee
- 500 to 10,000 kg: CHF 150.00, including flat-rate charge for the monopoly (excise) fee
- above 10,000 kg: CHF 100.00, plus the monopoly (excise) fee

The import authorisation is valid for 24 months, after which a new application for authorisation must be submitted.

Category 2

Salts concerned Coarse table salt, coarse bath salts
Table salt specialities, e.g. Fleur de Sel
Pure salt lick stones

Import procedure Up to 6,000 kg per calendar year can be imported with an authorisation. The authorisation is valid per variety of salt and per type of container (retail trade containers or large containers).

Authorisation fee including flat-rate charge for the monopoly (excise) fee, excluding VAT:

- up to 500 kg: CHF 100.00
- up to 6,000 kg: CHF 150.00

Quantities above 6,000 kg are imported by Swiss Saltworks on the basis of a direct distribution solution. Information on processing and invoicing for direct distribution transactions is given below.

Prerequisites Salts obtained from abroad on the basis of an import authorisation or a direct distribution transaction must be compliant with Swiss statutory provisions. The importer itself certifies to Swiss Saltworks that such products are marketable in Switzerland; see the appended form. In case of an obviously false declaration, no import authorisation will be issued or the direct distribution channel will not be opened.

No import authorisations can be issued for salts with prices less than the prices of fine table salt from Swiss Saltworks. Purchases of this sort must be handled on the basis of direct distribution through Swiss Saltworks.

Special points No import authorisations are issued for salts that are included in the range of Swiss Saltworks, nor can such salts be obtained through Swiss Saltworks on the basis of a direct distribution solution.

If a salt dealer is the first to introduce a new product to the market with an import authorisation or by means of a direct distribution solution, said dealer also retains its import or direct distribution authorisation after Swiss Saltworks has added the salt to its range, in the event that it does so.

Category 3

<i>Salts concerned</i>	De-icing salt, de-icing salt mixtures Water softener salt Industrial salt Fine evaporated salt, fine sea salt and fine rock salt
<i>Import procedure</i>	No import authorisations are issued.
<i>Special points</i>	In cases where use is indicated, de-icing salt mixtures are imported by Swiss Saltworks on the basis of a direct distribution solution. Fine salts are offered by Swiss Saltworks itself and are available for sale to the processing industry.

Additional salts not listed here

For salts not mentioned here, an application may be submitted to Swiss Saltworks. The application will be reviewed and, if approved, import will be facilitated on the basis of an authorisation, or the right to obtain the salt through a Swiss Saltworks direct distribution channel will be granted.

Direct distribution solutions with Swiss Saltworks

Swiss Saltworks acts as the importer in relation to the foreign supplier. The goods pass directly from the supplier to the customer on the domestic territory. Invoices are submitted by the foreign supplier to Swiss Saltworks, which bears the del credere risk. Swiss Saltworks passes the charge for the salt on to the customer with a quantity-based margin on the purchase value, plus the monopoly (excise) fee. If the purchase price is below the price for fine table salt from Swiss Saltworks, the selling price to the purchaser in Switzerland is adapted to the Swiss price level.

The Swiss customer is responsible for processing the transaction. This relates to the purchase order, the price negotiations and the organisation of transport. Issues relating to the quality of the product and the delivery, and also issues relating to the service provided by the supplier, are matters for the customer in the domestic territory.

The customer is responsible for the legally compliant marketability of the salt product in Switzerland, including designation and declaration in accordance with the regulations. Marketability is confirmed to Swiss Saltworks in writing, and the specification must be attached to such confirmation.

Invoicing of direct distribution fees

On opening a direct distribution transaction with Swiss Saltworks, a one-off amount of CHF 100.00 per article is billed as the registration fee.

Thereafter, the direct distribution margin is as follows:

- up to 6 t per year: 12%
- Above 6 t per year: 10%
- Above 50 t per year: 8%
- Above 500 t per year: 6%

Plus monopoly (excise) fees in each case.

Re-export of pure salts imported into Switzerland for processing

In respect of salts that are re-exported after being imported into Switzerland and after processing in Switzerland, the monopoly (excise) fee and any adjustment to the Swiss price level will be refunded on request. The direct distribution margin is excluded from this provision. The applicant submits proof of re-export. Swiss Saltworks may review the self-declaration.

Refunds are granted only for a minimum annual export quantity of 1,000 kg or more, and only in respect of products with a salt content of 90% or more for solid substances or 20% or more for liquid substances.

Information required for import authorisations

- Address of the importer in Switzerland
- Variety of salt, size of container and type of container
- Annual requirement of the salt to be imported, in kg
- For mixtures: salt content of the mixture, stated as a percentage (sodium chloride component)
- On request, the import documents (such as invoices, Incoterms and conditions, specifications, delivery notes) must be presented to Swiss Saltworks
- Certification of marketability for the salt in case of salts in category 2, on the basis of self-declaration and specification (see the separate form)

The information can be entered in the separate application form.

Contact data for applications for import authorisations and direct distribution transactions

Swiss Saltworks AG
P.O. Box
4133 Pratteln

ksc@saline.ch

Tel. 061 825 51 51

Also see the overview sheet on importing salt into Switzerland

Forms mentioned:

- Application for an import authorisation to import salt into Switzerland
- Confirmation of marketability in Switzerland

Schweizerhalle, 3 February 2014