

Translation of Liechtenstein Law

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Treaty of 29 March 1923 between Switzerland and Liechtenstein on Accession of the Principality of Liechtenstein to the Swiss Customs Area

The Swiss Federal Council

and

His Serene Highness the Reigning Prince of Liechtenstein

motivated by the desire to strengthen and deepen the friendly relations
between Switzerland and the Principality of Liechtenstein,

and with a view to conclude a treaty on accession of the Principality of
Liechtenstein to the Swiss customs area, subject to the sovereign rights of
His Serene Highness the Reigning Prince of Liechtenstein,

have for this purpose appointed the following as authorized
representatives:

The Swiss Federal Council

Federal Councillor

Dr. jur. Giuseppe Motta,

Head of the Federal Political Department,

His Serene Highness the Reigning Prince of Liechtenstein

Dr. jur. Emil Beck,

Representative of Liechtenstein in Switzerland,

who, after determining their authorizations to be good and proper, have
agreed on the following provisions:

Section 1

General provisions

Article 1

- 1) The territory of the Principality of Liechtenstein shall accede to the Swiss customs area and shall form a part of the Swiss customs area.
- 2) For the duration of this treaty, neither side may levy duties on the Swiss-Liechtenstein border nor issue restrictions or prohibitions on import and export, unless such restrictions or prohibitions are declared permissible in commerce between the Swiss cantons.

Article 2

- 1) All duties levied in accordance with the Swiss federal legislation applicable in the Principality pursuant to Article 4 of this treaty and the international treaties applicable pursuant to Article 7 as well as the fines imposed in accordance with Swiss federal law shall be paid in Swiss currency.
- 2) The Swiss Confederation in turn shall likewise pay the amounts payable to the Principality under this treaty in Swiss francs.

Article 3

Written communication between the Swiss federal and Liechtenstein authorities may be direct, bypassing diplomatic channels, as long as it pertains to application of this treaty.

Section 2

Swiss federal law applicable in Liechtenstein

Article 4

- 1) As a result of accession to the customs area, the following provisions in effect at the time of entry into force of this treaty or entering into effect during the validity of this treaty shall apply in the Principality of Liechtenstein in the same manner as in Switzerland:

1. all of Swiss customs legislation;
2. all other Swiss federal legislation whose application is necessitated by accession to the customs area.

2) All provisions of Swiss federal legislation giving rise to a federal obligation to contribute funds shall be exempted from these provisions.

Article 5

1) To the extent deemed necessary by the Swiss Federal Council, the Principality of Liechtenstein shall, for the territory of the Principality:

1. declare Swiss federal legislation governing commercial, literary, and artistic property, as well as all federal enactments applicable on a subsidiary basis for their implementation, to be applicable to the territory of the Principality and to recognize the competence of the Swiss federal authorities for the territory of Liechtenstein resulting from these laws and the Swiss federal ordinances referring to them;
2. apply the international agreements on commercial, literary, and artistic property to which Switzerland is a party, as well as the special arrangements concluded by Switzerland with other countries in these areas of the law pursuant to Article 7 of this treaty.

2) If the Principality of Liechtenstein expresses its desire in advance to recognize the legislative provisions referred to in this article for the territory of Liechtenstein and to apply the mentioned international arrangements in the Principality, then the Swiss Confederation shall assist at any time in finding a solution.

Article 6

In regard to the legislation applicable in the Principality of Liechtenstein pursuant to Articles 4 and 5, the Principality of Liechtenstein shall have the same legal status as Swiss cantons.

Article 7

In virtue of this treaty, the trade and customs treaties concluded by Switzerland with third countries shall apply in the Principality of Liechtenstein in the same manner as in Switzerland; Switzerland reserves the obligations arising from existing treaties.

Article 8

1) For the duration of this treaty, the Principality of Liechtenstein shall not autonomously conclude trade or customs treaties with any third country.

2) The Principality of Liechtenstein authorizes the Swiss Confederation to represent it in negotiations with third countries on the conclusion of trade and customs treaties for the duration of this treaty and to conclude such treaties with effect for the Principality.

3) In the case of trade and customs treaties with Austria, the Liechtenstein Government shall be heard before conclusion of the treaties.

Article 8bis

1) The right of the Principality of Liechtenstein to itself become a State party to international agreements or a member State of international organizations to which Switzerland belongs shall not be limited by this treaty.¹

2) If Switzerland does not belong to such agreements or organizations, then the membership of the Principality of Liechtenstein shall require a special arrangement between the Swiss Confederation and the Principality of Liechtenstein.²

Article 9

1) The Swiss federal enactments applicable in the Principality of Liechtenstein upon entry into force of this treaty are enumerated in Annex I and the international treaties applicable in Liechtenstein in Annex II of this treaty.

¹ Article 8bis(1) inserted by LGBL 1991 No. 55.

² Article 8bis(2) inserted by LGBL 1995 No. 76.

2) The Government shall make these provisions public in an appropriate manner before entry into force of the treaty.

Article 10

1) All amendments and changes to the Swiss federal legislation referred to in Annex I and to the international treaties referred to in Annex II shall be communicated by the Swiss Federal Council to the Liechtenstein Government and shall also be made public by the Liechtenstein Government.

2) The same procedure shall apply with regard to the Swiss federal laws entering into force during the validity of this treaty, Swiss federal decisions and ordinances falling within the scope of Article 4 of this treaty, as well as with regard to the international treaties that the Swiss Confederation will conclude with third parties during the validity of this treaty as the authorized representative of the Principality of Liechtenstein.

Section 3 Customs service

Article 11³

Customs protection on the Liechtenstein-Austrian border shall be the responsibility of the Swiss Customs Administration⁴.

Article 12

At the request of the Swiss customs authorities, the Liechtenstein Government shall ensure that the border line with Vorarlberg is made clearly visible using border stones and similar markers.

Article 13

The customs offices to be established in the Principality of Liechtenstein shall be referred to as "Swiss Customs Offices in the

³ Article 11 amended by LGBL 1995 No. 76.

⁴ From 1 January 2022: Federal Office for Customs and Border Security (FOCBS).

Principality of Liechtenstein" and marked with the coats of arms of the two countries.

Article 14

The customs offices and guard posts to be established in the Principality of Liechtenstein as well as the customs roads shall be determined by the Swiss Directorate General of Customs and notified to the Liechtenstein Government.

Article 15

1) For customs clearance in rail traffic from and to the Principality of Liechtenstein, customs offices shall be established at the Schaan-Vaduz and Nendeln stations

2) The Swiss Customs Administration⁵ shall determine the clearance powers of these customs offices in accordance with the needs of rail traffic.

3) For express trains not stopping on the territory of the Principality, customs clearance shall take place in Buchs.

4) The Schaanwald stop shall be abolished

Article 16

1) The Liechtenstein Government shall procure the required customs office buildings and keep them in a usable condition.

2) The costs of furnishings, heating, and lighting of the office premises shall be borne by the Swiss Customs Administration⁶.

⁵ From 1 January 2022: Federal Office for Customs and Border Security (FOCBS).

⁶ From 1 January 2022: Federal Office for Customs and Border Security (FOCBS).

Article 17

1) The Swiss Customs Authority⁷ shall bear the costs for housing the Border Guard.

2) If the Swiss Customs Administration⁸ is unable to procure the necessary accommodations for the Border Guard personnel, the Liechtenstein Government shall ensure accommodation. In such cases, the Swiss Customs Administration⁹ shall pay compensation equivalent to the local customary rent for the accommodations used.

Article 18

All authorities of the Principality of Liechtenstein shall provide the same assistance to the Swiss customs officials and employees in their official duties as the cantonal authorities on Swiss territory.

Section 4

Customs personnel

Article 19

1) The customs officials and employees in the Principality of Liechtenstein shall be appointed, paid, and dismissed by the Swiss authorities. In all official matters, especially discipline, they shall be exclusively subject to the Swiss authorities.

2) The Liechtenstein Government shall provide credentials to the customs officials and employees serving on the territory of the Principality.

Article 20

Also when in the Principality of Liechtenstein, Swiss border guards shall wear the uniform and armaments of the Swiss Border Guard corps.

⁷ From 1 January 2022: Federal Office for Customs and Border Security (FOCBS).

⁸ From 1 January 2022: Federal Office for Customs and Border Security (FOCBS).

⁹ From 1 January 2022: Federal Office for Customs and Border Security (FOCBS).

Article 21

1) Any change to the Swiss personnel in the Principality of Liechtenstein shall be communicated to the Liechtenstein Government. Any concerns expressed by the Liechtenstein Government regarding the stationing of an official or employee on the territory of the Principality shall be taken into account by the Swiss Customs Administration¹⁰.

2) The Swiss authorities shall also duly take into account any requests made by the Liechtenstein Government on public considerations regarding the transfer of officials and employees stationed in the Principality.

Article 22

The Swiss officials and employees stationed in the Principality of Liechtenstein shall be exempt from all taxes and employee contributions, provided they have Swiss citizenship, with the exception of:

1. indirect taxes,
2. real estate taxes.

Article 23

The Swiss officials and employees stationed in the Principality of Liechtenstein and their family members living in the same household, provided they have Swiss citizenship, shall be deemed to have their residence under civil law in Buchs.

Article 24

1) Offences committed in the Principality of Liechtenstein by Swiss officials and employees with Swiss citizenship stationed in Liechtenstein and by family members with Swiss citizenship living in the same household shall be prosecuted and judged by the authorities that would be competent for prosecution and adjudication if the offences had been committed in the Werdenberg district. In such cases, the criminal law and law of criminal procedure of the Canton of St. Gallen shall apply.

2) The Liechtenstein Government shall arrest the accused or sentenced persons at the request of the competent Swiss authorities or of

¹⁰ From 1 January 2022: Federal Office for Customs and Border Security (FOCBS).

its own accord; but in all cases it must immediately deliver such persons to the Swiss authorities.

3) The Liechtenstein authorities shall furthermore take the necessary protective measures and grant any legal assistance requested by the competent Swiss authorities.

4) The Swiss authorities competent for the prosecution of such offences shall, after prior notification to the Liechtenstein Government, be authorized to enter the territory of the Principality of Liechtenstein and carry out official acts there.

5) This article does not apply to the family members of the Swiss Border Guard corps, subject to Article 25(4).

Article 25

1) Offences committed on the territory of the Principality of Liechtenstein by members of the Swiss Border Guard corps stationed there shall be prosecuted and judged by the Swiss military tribunal declared to be competent by the Federal Council.

2) The bodies of Swiss military justice shall be authorized for the purpose of prosecuting such offences and upon prior notification of the Liechtenstein Government to enter the territory of the Principality and to carry out official acts there.

3) The Liechtenstein judicial authorities are required to grant legal assistance to the Swiss military courts in the same manner as the cantonal courts on Swiss territory.

4) With regard to the offences not set out in Swiss federal military criminal law, Article 24 shall apply also to the members of the Border Guard corps.

Article 26

1) Liechtenstein citizens may be employed in the Swiss customs service, with the exception of service in the Border Guard corps; the number of such employees shall be determined by the Customs Administration¹¹.

¹¹ From 1 January 2022: Federal Office for Customs and Border Security (FOCBS).

2) The Swiss Customs Administration¹² reserves the right to use the Liechtenstein citizens employed in the Swiss customs service even outside the territory of the Principality.

Section 5

Prosecution and punishment of violations of the Swiss federal legislation applicable in Liechtenstein

Article 27

1) Violations of the Swiss federal legislation applicable on the territory of the Principality of Liechtenstein in virtue of this treaty shall be prosecuted and adjudicated in accordance with the Federal Act of 30 June 1849¹³ on the Procedure for Infringements of Federal Fiscal and Police Legislation, if that procedure is stipulated in the Swiss federal legislation.

2) Pursuant to Article 17(5)¹⁴ of the Federal Act of 30 June 1849, the Cantonal Court of the Canton of St. Gallen shall serve as the appellate court, and pursuant to Article 18¹⁵ the Court of Cassation of the Swiss Federal Supreme Court shall serve as court of cassation.

Article 28

1) Violations of the Swiss federal legislation applicable on the territory of the Principality of Liechtenstein in virtue of this treaty that are not prosecutable under the Federal Act of 30 June 1849¹⁶ on the Procedure for Infringements of Federal Fiscal and Police Legislation shall be adjudicated by the Liechtenstein Court of Justice if the adjudication of such violations is either directly assigned to the cantonal courts by Swiss federal legislation or is transferred to the Liechtenstein Court of Justice by a decision of the Federal Council or an authority designated by the Federal Council.

¹² From 1 January 2022: Federal Office for Customs and Border Security (FOCBS).

¹³ Today: according to the VStrR, SR 313.0.

¹⁴ Today, Art. 80 VStrR, SR 313.0 applies.

¹⁵ Today, 78 ff. BGG, SR 173.110 apply.

¹⁶ Today: according to the VStrR, SR 313.0.

2) Judgments handed down by the Liechtenstein Court of Justice shall be subject to appeal to the Cantonal Court of the Canton of St. Gallen; the St. Gallen law of criminal procedure¹⁷ shall apply.

3) This article is subject to the legal remedy of an appeal in cassation under Articles 160 et seq. of the Federal Act on the Organization of the Federal Administration of Justice of 22 March 1893/6 October 1911¹⁸.

Article 29

In the cases referred to in Articles 27 and 28, the rights and duties of the Liechtenstein authorities shall be the same as those of the cantonal authorities.

Article 30

This shall not affect the competence of the Swiss Federal Criminal Court, to the extent such competence is provided under the Swiss federal legislation applicable in the Principality of Liechtenstein pursuant to Article 4 of this treaty.

Article 31

In relation to the enforcement of sentences imposed in accordance with the Swiss federal legislation applicable on the territory of the Principality of Liechtenstein in virtue of this treaty, the Principality shall have the same legal status as the Swiss cantons.

Article 32

The right of pardon in relation to the penalties handed down in application of the Swiss federal legislation applicable on the territory of the Principality of Liechtenstein in virtue of this treaty shall exclusively be vested in the Swiss federal authorities.

¹⁷ Today, the Swiss Code of Criminal Procedure of 5 October 2007, SR 312.0 applies.

¹⁸ Today, Art. 78 ff BGG, SR 173.110 apply.

Section 6

Immigration policing¹⁹

Article 33

1) The Swiss Confederation agrees to refrain from exercising immigration police powers in regard to border controls at the Liechtenstein-Swiss border insofar and as long as the Principality of Liechtenstein ensures that there is no circumvention of Swiss rules governing immigration law, residence, stay, etc.

2) If this is the case, then the Swiss customs bodies shall exercise immigration police powers in regard to border controls at the Liechtenstein-Vorarlberg border free of charge pursuant to the arrangements of the two governments.

3) If however, special measures of the Liechtenstein Government not requested by the Swiss Federal Council necessitate an increase in the number of customs personnel to carry out border controls, the Liechtenstein Government shall bear the incurred costs.

4) The final decision on whether the measures taken by the Principality of Liechtenstein in accordance with paragraph 1 of this article are sufficient shall be taken exclusively by the Swiss Federal Council.

5) The two governments shall consult with each other on application of this article, both in general and in individual cases.

Article 34

1) The Swiss Confederation reserves the right to resume immigration police powers in regard to border controls at the Swiss-Liechtenstein border if the measures taken by the Liechtenstein Government are deemed insufficient by the Federal Council.

2) If this is the case, then the Principality of Liechtenstein undertakes to compensate the Swiss Confederation for costs arising from the need to resume immigration police powers in regard to border controls at the Swiss-Liechtenstein border.

¹⁹ See also the Framework Agreement of 3 December 2008 between the Principality of Liechtenstein and the Swiss Confederation on Cooperation on Visa Procedures, Entry and Stay, and Police Cooperation in Border Areas, LR 0.369.101.3.

Section 7

**Financial payments by the Swiss Confederation to the
Principality of Liechtenstein**

Article 35

1)

1. As a share in the revenue from duties and fees levied in application of the Swiss federal legislation applicable in the Principality of Liechtenstein under this treaty, the Principality of Liechtenstein shall be paid the same per capita amount in relation to its resident population as would be calculated for Switzerland if the revenue of the Swiss Customs Administration²⁰, reduced by its expenditures, were divided by the total size of the residential population of Switzerland and Liechtenstein.
2. The following shall be considered revenue of the Swiss Customs Administration²¹: the revenue amounts reported under the heading "Customs Administration" in the State Account of the Swiss Confederation in the year for which the share is calculated, including the shares of the Principality of Liechtenstein, but without revenue amounts for subleases or customs and monopoly fines. The expenditure amounts reported under the heading "Customs Administration" in the State Account of the Swiss Confederation shall be considered expenditures of the Swiss Customs Authority²².

The residential population is the population deemed to reside in Switzerland and Liechtenstein according to the outcome of the most recent census.²³

- 2) The share sum shall include any contributions by the Swiss Confederation that arise from the incorporated Swiss federal legislation but that are not paid out to the Principality in accordance with Article 4(2), subject to Article 37 of the treaty.

Article 36²⁴

²⁰ From 1 January 2022: Federal Office for Customs and Border Security (FOCBS).

²¹ From 1 January 2022: Federal Office for Customs and Border Security (FOCBS).

²² From 1 January 2022: Federal Office for Customs and Border Security (FOCBS).

²³ Article 35(1) amended by LGBL 1964 No. 41.

²⁴ Article 36 amended by LGBL 1951 No. 11.

The method set out in Article 35(1) for calculating the Liechtenstein share of the revenue from duties and fees and the contribution to the costs of the Customs Administration may be modified through an arrangement of the two governments, should this be necessitated by a significant change to the relevant circumstances.

Article 37²⁵

The Swiss Federal Tax Administration shall keep separate accounts for the revenue received from the Principality of Liechtenstein pursuant to the Federal Act of 27 June 1973 on Stamp Duties. Each year as of the end of the calendar year, this revenue shall be accounted for, and the net revenue reduced by the share of administrative costs shall be paid out to the Liechtenstein Government. The share of administrative costs of the Swiss Confederation is composed of 1% of net revenue plus a fixed annual bulk amount of 30,000 Swiss francs.

Section 8

Transitional and final provisions

Article 38

Before entry into force of this treaty, the Principality of Liechtenstein shall issue the implementing provisions necessary to enforce the Swiss federal legislation applicable in Liechtenstein. These provisions shall be subject to approval by the Federal Council to the extent that the corresponding cantonal implementing provisions are also subject to such approval.

Article 39

The Swiss Customs Administration²⁶ shall issue the necessary implementing provisions for this treaty.

Article 40

²⁵ Article 37 amended by LGBL 1995 No. 76.

²⁶ From 1 January 2022: Federal Office for Customs and Border Security (FOCBS).

During the transitional period, the Liechtenstein Government undertakes to order all protective measures requested by the Swiss customs authorities to prevent speculative import of goods to the Principality and circumvention of the Swiss federal rules governing the import ban on foreign silver coins and notes.

Article 41

- 1) This treaty shall be concluded for a duration of five years.
- 2) If neither of the High Contracting Parties indicates its intent one year before expiry of this period to cancel the treaty, then the treaty shall continue to be valid without further action upon expiry of the five year period; both Parties at any time have the right to cancel the treaty with one year's notice.

Article 42

Amendments to this treaty may be mutually agreed even without formal cancellation.

Article 43

Disputes relating to interpretation of this treaty shall be submitted to an arbitral tribunal for adjudication, provided they cannot be resolved by diplomatic means. If mediation is necessary, each of the Contracting Parties shall appoint an arbitrator. If the two arbitrators are unable to agree on the dispute, they shall themselves appoint a presiding arbitrator.

Article 44

This treaty is subject to ratification, and the instruments of ratification shall be exchanged as soon as possible in Bern.

Article 45

This treaty shall enter into force on 1 January 1924.

In witness thereof the authorized representatives have signed this treaty and affixed their seals.

Done at Bern, in duplicate, on the twenty-ninth of March nineteen hundred and twenty-three (29 March 1923).

On behalf of the
Swiss Confederation:

signed *Motta*

On behalf of the
Principality of Liechtenstein:

signed *E. Beck*

Final protocol to the Swiss-Liechtenstein customs accession treaty

1. Repealed²⁷
2. The Contracting Parties furthermore agree that the summering of Liechtenstein cattle in the Vorarlberg Alps in accordance with Article 75 (3) of the Implementing Ordinance²⁸ for the Federal Act on the Suppression of Epizootic Diseases of 30 August 1920 shall in principle be permitted, subject to implementation by the Principality of Liechtenstein in accordance with the provisions of Swiss federal legislation incorporated under this treaty.

If the Liechtenstein cattle summering in the Vorarlberg Alps is subject to quarantine pursuant to these provisions upon their drive to Liechtenstein, the Parties agree that this quarantine shall be implemented on Liechtenstein territory if the necessary conditions of the regulations governing epizootic diseases are met.

3. The Parties agree that stamp duties shall not be levied pursuant to Swiss federal stamp duty legislation in the Principality of Liechtenstein in cases where such a levy violates the obligations entered into by the Liechtenstein Government before 27 January 1923.
4. Within a reasonable time, the Liechtenstein Government shall provide the Swiss Directorate General of Customs with the necessary proof that its obligations under Articles 16, 38, and 40 of this treaty will be met by 1 January 1924. If at that time, the conditions set out in those three articles are not met in the opinion of the Swiss Federal Council, then the Federal Council shall be entitled to delay entry into force of this treaty until they are met.

Bern, the twenty-ninth of March nineteen hundred and twenty-three (29 March 1923).

On behalf of the
Swiss Confederation:
signed *Motta*

On behalf of the
Principality of Liechtenstein:
signed *E. Beck*

²⁷ Paragraph 1 repealed by LGBI. 2010 No. 469.

²⁸ Today, see Epizootic Diseases Ordinance of 27 June 1995, SR 916.401.

Annex I²⁹
to the Treaty on Accession of the Principality of
Liechtenstein to the Swiss Customs Area

List of Swiss federal enactments applicable in the
Principality of Liechtenstein

²⁹ Annex I replaced by LGBI. 2025 No. 502, LR 170.551.631.

Annex II³⁰
to the Treaty on Accession of the Principality of
Liechtenstein to the Swiss Customs Area

List of Swiss trade and customs treaties applicable in the
Principality of Liechtenstein in the same manner as in
Switzerland

³⁰ Annex II replaced by LGBL 2025 No. 502, LR 170.551.631.