



**GONDRAND AG**  
Exhibitionground Zurich

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## Customs clearance of exhibition goods of duty free

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The following goods will not pay tax and duty:

1. Small samples, including test-samples of foodstuff and drinks, representing the foreign goods shown on the exhibition and having imported as finished samples or made on the exhibition out of unpacked imported goods, thus provided.
  - a) the goods are supplied from abroad without invoice and distributed to the visitors of the exhibition for their personal use and free of charge,
  - b) the goods are marked as samples and that they are of a low individual value,
  - c) they are unsuitable for commercial purposes and that they are packed in unities considerably smaller than the smallest unity sold in the retail trade,
  - d) the unpacked (see ciffer c) distributed samples are consumed on the spot,
  - e) total value and total quantity of the samples are, according to the Swiss customs authorities, in a sound relation to the expected number of visitors and the size of exhibitor's participation.
2. Goods utilised exclusively for their demonstration or for the demonstration of exhibited foreign machinery or apparatuses and which goods will be used or destroyed during the exhibition. The total value and total quantity of these goods should, according to the opinion of the Swiss customs authorities, be in a sound relation to the expected number of visitors and to the size of the exhibitors participation at the fair.
3. Goods of low value, used for the construction of exhibition stands, such as paints, wall papers etc.
4. Printed matters, catalogues, leaflets, pricelists, posters, calenders (also with pictures) and unframed photos, all utilized obviously for publicity in connection with the exposed goods, provided.
  - a) these goods are supplied from abroad without payment and distributed to visitors of the fair free of charge,
  - b) the total value and quantity are, according to the Swiss customs authorities, in a sound relation to the expected number of visitors and the size of exhibitors participation.

This facility does not apply to alcoholic drinks, tobacco, tobacco goods, nor to fuel and propellants.