

DRONE TARIFFS FLASH · COMPACT

New US Tariffs on Drones: Proof of Supply Chain Origin for the Preferential Regime

2026 · DRONE TARIFFS FLASH · APPROX. 6 MIN. READ · DR. IUR. DIRK SPACEK

Switzerland has a remarkably strong drone industry relative to its size. The Swiss Federal Department of Foreign Affairs speaks of a Swiss «Drone Valley» with more than 80 start-ups and 6'500 full-time jobs. Key drivers are in particular ETH Zurich and EPFL, as well as Switzerland's strength in robotics, sensor technology and autonomous systems. The US has massively tightened tariffs on drone imports: 25-100% depending on weight and capabilities, with a privileged rate of 15% for Switzerland – but only if substantially all hardware, software and technology originates from Switzerland, the EU or other listed partner states. This brief overview summarizes what Swiss drone manufacturers should now bear in mind.

1. Starting Point: The New Drone Tariffs

Under the Proclamation of August 13, 2026, the US government imposed new import tariffs on drones and drone components based on Section 232. The rates range from 10–100% and depend on the weight class, the drone's capabilities (payload, range, degree of autonomy) and the origin of the components. For imports from **Switzerland**, the EU, Japan, Liechtenstein, South Korea and Taiwan, a **preferential rate of 15% applies**, and 10% for the UK; all other imports are subject to significantly higher standard rates. The higher rates for the most sensitive categories take effect on September 3, 2026.

Preferential treatment requires certification that **substantially all critical components and technologies of the drone originate from the preferential countries or the US**. The specific procedure has yet to be set out by the Department of Commerce. This **guidance** describes a **concise documentation framework** modeled on proven US customs instruments (free trade origin certifications, Section 301 practice, the U.S. Customs and Border Protection («CBP» reasonable-care standard), which can easily be adapted later on.

2. Five Building Blocks for an Audit-Proof Record

Based on experience with established US customs instruments, the following five building blocks are ideal for an audit-proof record:

2.1. Bill of Materials with Origin Attribute

Component-level **bill of materials with designation**, HS/HTS code (the internationally standardized goods nomenclature of the World Customs Organization), place of manufacture, supplier and value share in %. Since the proclamation also covers software, the list should also

include a software/firmware register (origin of the source code, place of development, third-party modules used in flight control, image processing and communications).

2.2 Supplier Declarations (with Liability Clause)

Contractually binding origin declaration from each upstream supplier, with an update obligation and liability consequences – responsibility toward US Customs remains with the importer, but the importer should nonetheless have enforceable recourse against its suppliers. CBP practice regards goods as originating in a country where a formative processing step took place that produces a new or different article, or gives it a new character or use compared to the input materials. What matters is the qualifying processing step, not final assembly or a merely cosmetic processing step («**substantial transformation practice**»). For **safety-relevant components** (motors, batteries, flight control, cameras, communication chips), it is advisable to have **individual traceability down to the raw material/semiconductor manufacturer**, because US customs authorities scrutinize these particularly closely.

2.3 Value-Added and Manufacturing Documentation

Evidence of substantial transformation in Switzerland: this requires manufacturing/assembly records, testing and calibration steps beyond mere final assembly, and proof of the cost share of Swiss manufacturing in the total value. If an intermediate product and the finished product are classified under different HS/HTS headings, this is a strong indicator of substantial processing («**tariff shift rule**»). This evidence is central, because US customs authorities do not recognize mere final assembly as origin-conferring where the functionally essential components originate from a non-listed third country and make up the predominant share of value.

2.4. Individual Confirmation to the US Importer

Because the US Department of Commerce has not yet published its own form template for the drone tariffs, manufacturers should structurally align with established US certification forms (e.g., the USMCA Certification of Origin) and provide an individual confirmation to the US importer. This means confirming one's own origin certification for each shipment or product line. In substance: *«This drone/component meets the origin requirements of the proclamation – substantially all critical components originate from Switzerland/a preferential country/the US»*, together with a signature, a reference to the bill of materials, a validity period and, ideally, a right of revocation (advantageous in case of a change in product range or suppliers).

2.5. Recordkeeping and Duty of Care

The US importer bears the so-called „reasonable care“ obligation, i.e. it must retain these records for five years. Otherwise, fines of up to the full value of the goods may be imposed (the central penalty provision in 19 U.S.C. § 1592 also applies to the Swiss manufacturer [«any person»], although it could hardly be enforced directly against it without international legal assistance proceedings). Swiss manufacturers should retain and be ready to provide this documentation accordingly, since US inquiries are often passed directly through to the manufacturer.

3. Timeline and Measures

Since the higher rates apply from September 3, 2026, Swiss manufacturers with US business should now:

- prepare complete bills of materials with origin attribute for each product line;
- obtain updated origin declarations from critical suppliers;
- supplement manufacturing documentation on substantial transformation;
- contractually clarify certification and liability with the US importer;
- continuously monitor US customs implementing regulations.

4. Conclusion for Swiss Drone Manufacturers

Key Takeaway: A robust supply chain record should be built up already before later US implementing rules take effect, by preparing bill-of-materials, supplier and manufacturing documentation to the standard of substantial transformation practice. Anyone who only starts once the tariffs take effect on September 3, 2026, risks losing preferential treatment and faces independent sanction risks at the US importer – with potential recourse against the Swiss supplier.

This short publication is for general information purposes only and does not replace legal advice in individual cases.

Dirk Spacek, Dr. iur., LL.M. is an attorney and partner in Zurich. He advises companies on all contract and commercial law matters, with particular focus on issues at the intersection of intellectual property, technology and data law.