



# Factsheet on the centralised settlement procedure (CSP)

As of 1 March 2022

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## 1 For whom is the centralised settlement procedure suitable?

We advise all importers who regularly import merchandise into Switzerland to open a CSP account.

## 2 Advantages of the centralised settlement procedure for account holders

- Cashless payment of customs duties (invoicing and payment by direct debit (LSV) or payment slip with reference number QR-IBAN)
- Shorter waiting times at customs offices: consignments are released upon receipt of the corresponding application for clearance and after any inspection of the goods.
- Payment deadline for VAT: 60 days; for customs 5 days.
- Assessment decisions in the form of a digitally signed file (during 90 days)
- On request, you can receive e-bills instead of paper invoices.

## 3 Terms of registration

### 3.1 Registration declaration

In order to open a CSP account, we require a duly completed and signed **registration declaration and a security** (assessment basis see section 3.3).

Please send the registration declaration to:

Federal Office for Customs and Border Security (FOCBS)  
Finances  
Taubenstrasse 16  
3003 Bern

Should you opt to pay by direct debit (LSV), please fill out the debit authorisation and send it to your bank. The bank will then complete the bottom part and forward the document to the Finances.

### 3.2 Security details

**In addition to the registration declaration**, the security must be provided in one of the following ways:

- General guarantee on the form 22.10, issued through a bank or insurance company headquartered in Switzerland which comes under the supervision of the Federal Financial Market Supervisory Authority (FINMA) or which is listed in the directory of private insurance facilities under federal supervision.

**Guarantees are to be sent by the institution providing the guarantee directly to the FOCBS, Finances.**

A fee is charged by the Federal Office for Customs and Border Security for the acceptance of the guarantee.

- Cash deposit (without interest)

Payment to the FCA's PostFinance account: number 30-704-6, IBAN CH72 0900 0000 3000 0704 6, BIC POFICHBEXXX

**or**

to the SNB account 15100.02202, IBAN CH56 0011 5001 5100 0220 2, BIC SNBZCHZZ80A with the Swiss National Bank in Zurich

**Important:**

- Your CSP account will be opened only once your registration declaration, security (if required) and LSV direct debit authorisation (if relevant) have been received by the Finances of the FOCBS.
- The IBAN payment method mentioned above is only valid for paying the security. Invoices sent on an ongoing basis are to be paid by direct debit (LSV) or QR-IBAN. Other payment methods lead to additional costs and delays.

### **3.3 Calculating the security**

The amount of the security is calculated as follows:

**Customs duties**

50% of the average duty of two weeks.

**Value added tax (VAT)**

- You are registered as being subject to value added tax payments at the Federal Tax Administration (Art. 10 ff VATA): as a rule, and provided that the conditions in these guidelines are observed, the amount of the security is fixed at a minimum of 20% of the value of VAT accumulated over a period of 60 days.
- You are not registered as being subject to VAT: the security amounts to 100% of the value of the VAT accumulated over a period of 60 days.

If, in addition to definitive assessments, conditional customs receivables (transit procedures, arrangements governing customs warehouses for bulk goods or temporary importation procedures) are also provided for, part of the security is to be reserved for these. Indicate the corresponding amount on the registration declaration. The amount of the security to be provided is the total of the three above-mentioned items.

**The minimum security amount is CHF 2,000.**

Security should always be rounded up to the next CHF 1,000.

Note: the security limit is regularly reviewed. If necessary, you will be asked to increase the limit.

## 4 Using the account

### 4.1 When can I start to use the account?

As soon as we receive the registration declaration and, depending on the chosen form of payment, the LSV direct debit authorisation, and the security (if required) is provided, the Finances will issue you with a CSP account number. This number is communicated in writing to you, your paying agent and the customs offices. Upon receipt of this information, customs declarations may be made using this account.

### 4.2 Where must the account number be indicated?

In the interests of the smooth running of operations, it is important that you always indicate the account number attributed to you on the customs declaration, on the documents of payment transactions and in all correspondence with us. You must also inform your haulage firm.

### 4.3 At which customs offices can customs declarations be made?

Customs declarations of merchandise can be made at all Swiss [customs offices](#), as part of their customs clearance competence.

### 4.4 Who may use my account?

You may authorise third parties (haulage firms, foreign suppliers, etc.) to carry out customs declarations with your CSP account. The authorisation must be given in writing, mentioning whether it is a single authorisation or a standing authorisation which is valid until revoked. The customs offices carry out spot checks on authorisations.

Any misuse of your account number must be reported directly to the responsible [customs office](#) with copies of receipts.

### 4.5 What happens if the conditions are not adhered to?

Payment deadline:

In cases of non-adherence to payment deadlines or exceeding the amount of the security provided, the account holder receives a warning. In the event of a repeat occurrence, it will be considered whether to block the account, either temporarily or indefinitely. As a last measure, the account will be irrevocably cancelled.

Default interest:

Default interest is charged in cases of late payment. In addition, the payment deadline for the value added tax is no longer guaranteed.

Fees:

If an invoice payment method other than direct debit (LSV) or QR-IBAN (see also section 3.2) is chosen, fees may apply.

Cancellation:

As a final measure, we may order the cancellation of the account.

## 5 Support in case of problems

In cases of inconsistencies, differences, missing or incorrect documents, etc., we kindly ask you to refer to the points listed below. This saves both parties time and effort.

➤ **Technical problems:**

**when obtaining bordereaux and assessment decisions. Please note that you only have 90 days to access bordereaux.**

Contacts

[ICT Service Centre](#)

➤ **Technical questions on customs client administration (ZKV):**

[ICT Service Centre](#)

➤ **Questions on decisions**

**Errors on the duties bordereaux and assessment decisions**

Only the issuing customs office can correct errors. Provided you are not making a self-declaration, send the original documents (bordereaux of levies and assessment decisions) to this effect immediately<sup>1</sup> to your declarant/haulage firm, who will request the correction on your behalf at the customs office concerned. If you are making a self-declaration, you should apply for the correction at the responsible customs office<sup>1</sup>, by including the documents.

For questions on how the amounts are calculated or calculation bases in general, please also contact your declarant/haulage firm first. If you are making a self-declaration, please contact the issuing customs office or the responsible district directorate of customs.

➤ **Questions on invoices**

**Missing FOCBS invoices and irregularities in payment transactions**

In such cases, please contact the Finances (section 10).

In this regard, we would like to point out that separate invoices are issued for customs duties and VAT invoices (customs invoices payable within 5 days, VAT invoices payable within 60 days).

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<sup>1</sup> In accordance with Art. 116 of the Customs Act (CustA; SR 631.0), the deadline for the first appeal against the assessment decision is **60 days from the date of issue of the assessment decision**.

## 6 Specifics in connection with the CSP account

### ➤ Transfers to another CSP account (use of an incorrect account number)

Transfers are only possible if the responsible customs office has the documents (bordereaux of the duties and the assessment decisions). Provided you are not making a self-declaration, send the original documents to this effect immediately<sup>2</sup> to your declarant/haulage firm, who will request the correction on your behalf at the customs office concerned. If you are making a self-declaration, you should apply for the correction at the responsible customs office by including the documents<sup>2</sup>.

### ➤ Credit in your favour

Amounts are credited to your account and adjustments made as follows against a similar type of charge, i.e. customs credits are offset against customs receivables and VAT credits against VAT receivables only. We kindly request you **never deduct credits from invoices yourself or pay claims with them**. Independently of this, you may request the Finances Division to refund sizeable credits to you.

### ➤ Misuse of your CSP account

If your CSP is misused or used for customs clearances by unauthorised persons or companies, please alert the responsible customs office immediately, enclosing copies of any evidence.

### ➤ Information about suppliers, invoices and references

On your request, declarants and haulage firms can make notes in the customs declaration. Any enquiries should be sent directly to your appointed declarant or haulage firm. The Federal Office for Customs and Border Security is unable to provide information on this matter.

## 7 Procedure at the customs offices

The e-dec system issues on the basis of the customs clearances → assessment decisions (duties statements). These are listed daily in the bordereau of levies.

The bordereaux do not have the same character as a claim, instead they serve to inform the account holder and act as a consignment note for assessment decisions. These documents are issued in the form of a digitally signed file and are available for you to retrieve via data line.

Details on the electronic assessment decisions can be found at this link:

[www.bazg.admin.ch /Customs declaration /Declaration companies /e-dec Import /Electronic files \(assessment decisions\)](http://www.bazg.admin.ch/Customs%20declaration/Declaration%20companies/e-dec%20Import/Electronic%20files%20(assessment%20decisions))

The e-dec system communicates compilations of the bordereaux to the FOCBS, Finances, daily. These compilations contain the following data:

- Account holder's account number
- Bordereau numbers

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<sup>2</sup> In accordance with Art. 116 of the Customs Act (CustA; SR 631.0), the deadline for the first appeal against the assessment decision is **60 days from the date of issue of the assessment decision**.

- Daily total of customs duties
- Daily total of VAT.

Accounting is carried centrally at the Finances of the FOCBS.

**Important:** Once you have received your CSP account number, you must first register in the customs client administration project (ZKV) so that you can then obtain the documents electronically.

([www.bazg.admin.ch /Customs declaration /Declaration companies /Customs client administration – UID](http://www.bazg.admin.ch/Customs%20declaration/Declaration%20companies/Customs%20client%20administration-%20UID))

## 8 Billing – Options

### 8.1 Direct debit (LSV) or Business Direct Debit (BDD)

By using direct debit (LSV), any duties payable will be debited directly from your bank account (PostFinance is not accepted). The payment periods of 60 days for value added tax and 5 days for customs duties are also honoured when paying by direct debit (LSV).

#### Advantages

- You no longer have to think about payment deadlines.
- Paperwork is no longer necessary.
- Reminders are avoided.

If you opt to pay by direct debit, which requires processing by a Swiss bank, please complete the debit authorisation and send this to your bank for counter-signing/activation.

### 8.2 Invoice with payment slip with reference number (QR-IBAN)

Unless you opt for another procedure when registering, billing uses the orange payment slips with a reference number (QR-IBAN).

If you opt for payment using orange payment slips with a reference number (QR-IBAN), tick the relevant box on the registration declaration.

Twice a week, the Finances issue separate invoices for both customs duties and VAT for all CSP accounts which have been charged, based on the data from the bordereaux of levies. Invoices are addressed to the accountholder.

### 8.3 E-bills (electronic invoices)

e-bills – paperless, simple and secure.

No more typing of account numbers, amounts and reference numbers. With just a few clicks of the mouse you can check the e-bill in your online banking system and approve it for payment.

By changing over to [e-billing](#) you are helping to protect the environment.

## 9 Payments and payment timeframes

Payment must be made in official currency (Swiss francs CHF). Any bank charges in connection with the payment must be covered by the customer.

Payment timeframes vary:

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- Payment timeframe for **customs** duties is **5 days**:  
Customs duties must be paid on the next working day after receipt of the invoice in accordance with Art. 69 of the Customs Act.
- Payment timeframe for **value added tax** is **60 days**:  
A payment period of 60 days is granted for value added tax, provided that the conditions pursuant to Art. 56, para. 2 of the VAT Act apply.

Payments must only be made in favour of the Federal Office for Customs and Border Security FOCBS, 3003 Bern.



## 10 Contact details

Contact details depend on the problem/request.

| Topics  | Responsibility and contact details  |
|---|---|
| Assessment decision/bordereau is incorrect<br><br>Guidance on understanding assessment decisions/bordereaux (Tariff, calculation, etc.)   | Your haulage firm or<br><a href="#">Customs offices</a>   |
| Invoice is incorrect due to error in the assessment decision/bordereau<br>==> Request correction from haulage firm<br>==> Pay invoice<br>==> Credit will follow   | Correction assessment decision by haulage firm/Customs offices<br><a href="#">Customs offices</a> |
| Transfers to another CSP account  | Correction by haulage firm  |
| Misuse of your CSP account  | Report by means of document copies at the<br><a href="#">Customs offices</a>                      |
| Technical questions on customs client administration (ZKV)  | <a href="#">ICT Service Centre</a>  |
| Technical problems downloading decisions/bordereaux<br><br>Please note that you only have 90 days to access bordereaux.   |   |
| <ul style="list-style-type: none"> <li>• CSP account (open, blocked accounts, account closure, etc.)</li> <li>• Questions about invoices if the assessment decision/bordereaux are correct</li> <li>• Obtaining invoice copies and open item lists</li> <li>• Methods of payment (QR-IBAN, direct debit, e-billing)</li> <li>• Payment deadlines, repayment agreement</li> <li>• Notify changes of address</li> </ul> | Contact Finances FOCBS<br><a href="http://www.zaz.admin.ch/">www.zaz.admin.ch/</a> Contacts       |

### Contact details of the Finances FOCBS

**Postal address:**

Federal Office for Customs and Border Security FOCBS  
Finances  
Taubenstrasse 16  
3003 Bern

**CSP switchboard: +41 58 463 76 40**

Contact hours: 8am - 11:30am and 1:30pm - 5pm

**CSP/HGVC:** [www.zaz.admin.ch](http://www.zaz.admin.ch)

**CSP central email address:** info-finanzen@bazg.admin.ch

**Contact details of the Federal Office for Customs and Border Security FOCBS:**

FOCBS Information Office: **+41 58 467 15 15** (general customs enquiries)

[www.bazg.admin.ch](http://www.bazg.admin.ch)