

Remarks on how to fill out the declaration

1. General

1.1 Legal framework / regulations

Legal basis for declaring statistical information in import and export customs declarations:

- Ordinance of 12 October 2011 on International Trade Statistics ([SR 632.14](#))

Regulations:

- [R-25](#) Foreign trade statistics

1.2 Declaring statistical information

In the list below of the most important survey characteristics (statistical information) which are required at the time of customs clearance, the corresponding sections of [R-25](#) are indicated between brackets with a direct link. If information is required in accordance with Tares, this is indicated with the remark "in accordance with Tares".

Further information can be found directly in the [R-25](#) regulations.

1.3 Information

- Statistical information:

Statistical information Section

E-mail stat@bazg.admin.ch

- Technical questions (plausibility checks, problems while submitting the customs declaration etc.):

[Service Desk ICT](#)

- Specialist questions (customs clearance procedure, tariff classification of goods etc.):

[Contact form FOCBS](#)

1.4 Further info

- Information concerning customs declarations:

[Internet FOCBS](#)

2. Survey characteristics (in alphabetical order)

Additional amounts (supplementary units) ([R-25 section 2.3.13](#))

Indication of supplementary units of measurement (e.g. units, litres, pairs) for certain goods; in accordance with Tares. Where numbers of units are required, these must refer to whole articles. In the case of partial consignments, the additional amount is to be declared only once; if possible at the time of the main delivery. For data processing reasons, the figure "0" (with the confirmation code) is to be inserted as a supplementary unit in the additional amount field in the case of the other partial consignments. Partial consignments are to be indicated as such in the description of goods (assessment text) section, and are also to be numbered (e.g. partial consignment 2/6 or 2 of 6).

Business identification number (UID) ([R-25 section 2.3.18](#))

Mandatory indication of the business identification number (UID) in the address block "consignee" and "importer" (import) as well as "consignor" (export).

The UID can be found in the UID register (www.uid.admin.ch). See also [information bulletin UID](#) and [information on the indication of the UID](#).

Commercial / non-commercial goods ([R-25 section 2.4](#))

In general, all goods that are cleared for importation or exportation are to be declared as commercial goods. Exception: goods mentioned in the list of exemptions ([R-25 section 2.4.4](#)) are to be marked as non-commercial goods.

The motive for classification as non-commercial goods is to be indicated briefly in the designation of goods field (e.g. repair work, free sample).

Commodity code (see [Tariff number](#))

Consignee / consignor postcode ([R-25 section 2.3.17](#))

Address of the consignee with the postcode of the actual place where the item is received (importation); address of the consignor with the postcode of the actual place where the item is dispatched (exportation). If the place of receipt or dispatch is a warehouse, the postcode of that location is to be given.

Country

- In the case of importation, the **country of origin** ([R-25 section 2.3.4.1](#)) and the **country of dispatch** ([R-25 section 2.3.4.2](#)) are to be indicated.

The country of origin means the country where the merchandise was entirely obtained or produced, or where the last substantial transformation was carried out. The country of origin is to be mentioned per item (tariff row) in the import customs declaration; it is irrelevant here whether a preferential tariff is requested or not.

The country of dispatch means the last country from which the merchandise was directly dispatched to the Swiss customs territory. Transit, re-settlement, re-sale or storage has no impact on the country of dispatch. The country of dispatch is to be indicated in the header details in the import customs declaration.

- In the case of exportation, the **country of destination** (country of consumption) ([R-25 section 2.3.4.3](#)) is to be indicated.

The country of destination means the country where the merchandise is to be used for its intended purpose, transformed, refined or otherwise processed. The country of destination is to be indicated in the header details in the export customs declaration.

Countries are to be declared in accordance with the list of countries available on the Internet under [Federal Office for Customs and Border Security](#) > Topics > Foreign trade statistics > Methods/metadata > Metadata > Trading partners > [Country list](#).

Customs procedure code (assessment code) ([R-25 section 2.5.2](#) / [R-25 section 2.5.1](#))

It is necessary to indicate the customs procedure code only in NCTS Export (CPC field). The type of procedure is, for example, 22 = Returned goods with request for refund of import duties.

Description of goods (assessment text) ([R-25 section 2.3.7](#))

Most accurate possible technical or commercial description of the merchandise (trade name). Simply copying the Tares text is to be avoided.

Gross mass ([R-25 section 2.3.10](#))

The gross mass is the gross weight. It is comprised of the net weight of the item and the weight of all packaging, padding and supports (see also [Tare Ordinance](#)). The gross mass does not include the actual means of transport such as transport containers, reusable transport equipment (pallettes), anchoring fixtures, etc.

Invoice currency ([R-25 section 2.3.14.1](#))

The invoice currency has to be indicated upon importation and exportation.

Irrespective of the declared invoice currency, the value of the consignment always has to be given in Swiss francs.

Make and make code ([list](#))

When importing forklifts, motor vehicles and caravans, the make and make code are to be declared in accordance with the [make and make code list](#). A corresponding reference can be found on the Tares "Display details" page under "Remarks on how to fill out the declaration/additional data". It is not necessary to indicate the make code upon exportation.

Mode of transport ([R-25 section 2.3.15](#))

The mode of transport is the form of transport used when physically crossing the border.

Net mass ([R-25 section 2.3.12](#))

The net mass is the actual weight of the item without packaging, padding or supports. Tins, bottles, tubes, spools, containers, etc. are not part of this. The net mass must be given in kg with three digits after the decimal point.

Statistical key ([R-25 section 2.3.9](#))

Additional subdivisions of tariff numbers (three-digit special qualifier); in accordance with Tares.

Statistical value ([R-25 section 2.3.14](#))

The statistical value is to be given in whole francs (rounding rule for centimes: always round down). It includes the price or value of the merchandise ex place of dispatch plus transport, insurance and other costs, less discounts and reductions up to the Swiss border = value carriage paid to the Swiss border.

However, the statistical value is not used for levying value added tax; instead, the value added tax value serves as the tax base.

Tariff number (commodity code) ([R-25 section 2.3.8](#))

Eight-digit tariff number in accordance with Tares (Swiss working tariff). Each item is given an eight-digit tariff number in Tares. This merchandise number is decisive for the calculation of duties during import assessments, for any authorisation requirements or non-customs provisions (NZE) to be observed during import or export clearance, as well as for preparing foreign trade statistics.

- **Mixed consignments ([R-25 section 2.3.8.1](#))**

Consignments of goods with different tariff numbers can be declared without further subdivision - i.e. using only one tariff number - under certain conditions.