

Abolishment of paper-based assessment decisions

Change as of 1 March 2018

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Indirect tax | Global trade

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E-dec assessment decisions

Today, the majority of import and export customs declarations are processed via the e-dec system. Once the customs clearance procedure is completed, the system automatically generates customs duty and VAT assessment decisions and makes them available for the customs debtors in paper or electronic form depending on the chosen procedure. Companies registered for application of the electronic procedure can either download the assessment decisions fully automated by using a software solution or from the platform of the Swiss Federal Customs Administration (FCA) and therefore do no longer receive any paper-based documents respectively.

Assessment decisions serve as proof of proper assessment of goods and must be presented to the authorities upon request during tax or customs audits in a formally correct manner.

Abolishment of the paper-based solution

As part of the implementation of general saving measures and the Swiss Federal Government's eGovernment strategy, the FCA will make the electronic procedure for assessment decisions compulsory as of 1 March 2018. As a result thereof, assessment decisions will only be provided in electronic form in the future (electronic assessment decisions). NCTS (New Computerized Transit System) assessment decisions will remain unaffected by this change and will continue to be issued in paper form.

Consequences

In the future, all assessment decisions will have to be obtained and archived electronically, either manually online by using an access code, via the FCA platform or by using a suitable software program. Printing out assessment decisions on paper and physically archiving them will not be permitted as the documents lose their original character due to their digital signature.

For VAT purposes, the electronic assessment decisions must be classified and electronically archived in a structured and systematic manner in order that each single import transaction is auditable. The importer must ensure that the electronic assessment decisions are linked to the trading documents and accounts in such a way as to ensure that the transaction can be duly tracked and traced. An IT-based link with incoming and outgoing invoices is therefore essential, especially when the archiving implies a large number of electronic assessment decisions.

Companies affected by the conversion to the electronic procedure will therefore need to review their existing customs handling processes and archiving systems and implement necessary measures in good time. It should be kept in mind that implementing a viable software solution that takes into account the existing IT environment and creating the necessary interfaces may be very time-consuming. It is therefore recommended that affected companies address this issue early on and register with the FCA to obtain the assessment decisions in electronic form, so that the processes can continue to run properly as per the conversion date.

Despite the initial effort involved, the FCA's abolishment of paper-based assessment decisions also has advantages. For example, the documents need no longer be archived physically and can be retrieved in an indefinite number of times for 11 years provided that access to the FCA platform is available.

Should you require any assistance in analyzing, defining and implementing individual solutions in connection with the compulsory introduction of electronic assessment decisions please do not hesitate to contact us. Our Customs team of multidisciplinary professionals from the relevant service lines will be happy to provide you with further information at any time.

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