

## 2. e-dec - electronic solution for Swiss customs procedures

The electronic Swiss customs import procedure "Import Z90" (customs model 90) was replaced by the e-dec Import (RM90 import) on 1 July 2006 and the new Swiss customs export procedure e-dec Export (IDEE) was added on 1 April 2010. In conjunction with the NCTS (New Computerised Transit System), which is predominantly used for the customs clearance of transit goods in road haulage, all of the customs procedures prevalent in Switzerland, except for those requiring accompanying documents, can now be carried out electronically.

The day-to-day business of our highly trained customs declaration officers includes using and operating the IT systems previously mentioned.

As of 1 January 2013, the Swiss Customs Administration (EZV (Eidgenössische Zollverwaltung)) no longer accepts import or export customs declarations in paper form with the forms 11.010 and 11.030. Only special declarations, such as those for household effects when moving house, for example, can be made in paper form. The non-electronic customs procedures such as national transit (accompanying document), temporary admission (free pass), as well as inward and outward processing are also carried out in paper form until further notice.

In the case of export (with e-dec Export), assessment decisions are no longer issued in paper form by the Customs Administration. The exportation customs office provides the electronic assessment decisions (eVV) following selection, and the issuer of the electronic customs declaration must download it from the server of the Customs Administration. In accordance with the Swiss Federal Tax Administration (FTA), the correct archiving of proofs of export is part of the legal obligation to keep accounts. Because of this, we automatically download the electronic assessment decisions from the customs server and send them to customers by e-mail. The customer can then print out the PDF file in the e-mail for their own internal purposes. The customer can use the customs receipt number displayed on this document to retrieve the actual assessment decision as an XML file and present it to the Federal Tax Administration auditing bodies on request.

In the case of import, as of recently, customers have a choice between an assessment decision in electronic format or printed out on paper. The Customs Administration has no intention at the moment of making electronic assessment decisions obligatory in the case of import (information from the Swiss Customs Administration, Bern, October 2012).

Link to Swiss Customs Administration  
Customs declaration for companies

<http://www.ezv.admin.ch/zollanmeldung/05042/index.html?lang=de>