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Circular

D-10

Correct and meaningful description of goods in customs declarations;

Now also possible in English

A customs declaration has always had to include a correct and meaningful description of goods. For some time now, the FCA has noticed that the quality of this information is continually declining. In future, if customs offices encounter insufficient descriptions of goods they will return the customs declaration for rectification.

1 Requirements to be met by the description of goods¹

- The customs declaration is completed in an **official language of the Confederation** (Germany, French or Italian) **or in English**.²
- The most **accurate possible technical or commercial** description of the merchandise (trade name) is required³.

For goods with the same tariff number, the generic term from the working tariff is tolerated instead of the precise trade name (e.g. crockery instead of cups and plates).

- In addition to the trade name, precise **information** should be provided with respect to **non-customs provisions**, the **intended use** of goods with easing of customs formalities and any **information concerning exportation refunds**, unless this is already shown on the customs declaration (e.g. statistical key or coding in e-dec⁴)

The Tares customs tariff shows whether additional information is required for a specific tariff item (under "additional information").

¹ D10 section 1.1.1.4.4 (published on 1 January 2017) and [Directive 25-00 section 2.3.7](#)

² [Art. 7](#) of the FCA Customs Ordinance of 4 April 2007 (ZV-EZV; SR 631.013); currently being adapted

³ [Art. 7](#) of the Ordinance on Foreign Trade Statistics of 12 October 2011 (SR 632.14)

⁴ [NZE mandatory code/NZE type code](#); Authorisation mandatory code

In particular, insufficient descriptions of goods include texts which:

- are automatically generated by an IT system, e.g. where the tariff number is automatically linked to the tariff text (i.e. unclear or information which matches the text in the customs tariff, e.g. "other" or "Clothing, other");
- contain leaders/fillers, e.g. ".", instead of a description of the products;
- contain no or insufficient information for the implementation of non-customs provisions.

2 Implementation

In addition to any organisational adjustments which may be required, providing correct descriptions of goods can, in certain circumstances, result in IT adjustments for the declarants.

Schedule/time limits: (implementation plan)

October 2016	External information
1 January 2017	<p>The customs offices challenge customs declarations with insufficient descriptions of goods.</p> <p>Transitional period in case IT adjustments are required:</p> <p>The customs office no longer challenges insufficient descriptions of goods from the time the declarant (e.g. customs agency, haulage firm, exporter) provides binding confirmation that adjustments are taking place to their IT system.</p> <p>This involves a written statement from the person subject to the declaration which contains the following information:</p> <ul style="list-style-type: none"> • Company name; contact person; • UID number • Processes affected (e.g. e-dec; NCTS; ACee authorisation no. XX; ACor authorisation no. XX); • Implementation deadline (final deadline is 31 December 2017).
As of 1 January 2018	<p>As of 1 January, the customs offices challenge every insufficient description of goods. In certain circumstances, this can result in a customs office not releasing goods until the customs declaration is correctly submitted.</p>