



Valid from 1 December 2020

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## Covid-19

# Questions and answers in connection with the payment timeframes for invoices of the Customs Administration (FCA)

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### 1 Suspension of reminders – implications for customers

Question	Answer
For how long will reminders be suspended?	<p>The suspension ceased on 20.4.2020.</p> <p>Customers have to actively report to the Finances Division if they wish to obtain payment relief (e.g. deferment, postponement, instalment facility).</p> <p>For details, see section 2 on payment relief requests by customers.</p>
Do longer payment periods now apply generally for all areas and customers?	<p>No.</p> <p>The payment timeframes have not been changed and will not be changed. Customers generally have to comply with the applicable payment timeframes in the various areas.</p> <p>Customers have to actively report to the Finances Division if they wish to obtain payment relief (e.g. deferment, postponement, instalment facility).</p> <p>For details, see section 2 on payment relief requests by customers.</p>
How do you prevent customers with an authorised deferment/instalment facility from receiving a payment reminder?	<p>The Finances Division registers customers who request payment relief, so that they can be processed.</p>
What happens to customers who have not requested a deferment/instalment facility?	<p>In the absence of an extension request, accounts receivable will be evaluated and a payment reminder/overdue notice will be sent.</p>

### 2 Payment relief requests by customers

Question	Answer
What do customers have to do to benefit from payment relief?	<p>A completed form with a proposed timeframe or instalments must be sent to <a href="mailto:info-finanzen@ezv.admin.ch">info-finanzen@ezv.admin.ch</a>.</p>

## Covid-19 Questions and answers in connection with payment timeframes

Question	Answer
	The form to be filled out is available at the following link: <a href="https://www.ezv.admin.ch/ezv/de/home/teaser-startseite/brennpunkt-teaser/covid-19-unterstuetzungsmassnahmen-wirtschaft.html">https://www.ezv.admin.ch/ezv/de/home/teaser-startseite/brennpunkt-teaser/covid-19-unterstuetzungsmassnahmen-wirtschaft.html</a>
What is the maximum deadline extension possible?	In principle, the maximum possible extension is 60 days from the net due date. In individual cases, an extension of up to 90 days from the net due date can be authorised.
Are customer fees incurred for the processing of requests?	No, the FCA does not charge any fees for this.
Do the deferments also apply to new invoices?	No. The extension applies only to the invoice numbers specified by the customer in the application.

### 3 Procedure in the event of a reduction in security due to excess cover

What should customers do if they wish to reduce the security (cash deposit) for a CSP account?	The customer must submit an application with the following points to <a href="mailto:info-finanzen@ezv.admin.ch">info-finanzen@ezv.admin.ch</a> : <ul style="list-style-type: none"> <li>• CSP account no.</li> <li>• Amount by which the customer wishes to reduce the cash deposit</li> <li>• IBAN for any refund</li> </ul> <p>In principle, a refund is possible only if all previous and future invoices are paid within the regular timeframes (customs 5 days, VAT 60 days) and thus there is no deferment in accordance with section 2.</p>
What should customers do if they wish to reduce the security (cash deposit) for a specialist area other than a CSP account?	The customer must contact the specialist department.