



Universität St.Gallen

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Invoice Requirements for Cross Border Trade into Switzerland

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Purpose, Scope and Applicability

In the context of importing goods into Switzerland, the Federal Office for Customs and Border Security (FOCBS) oversees the declaration process. According to Art. 25 para. 1 of Zollgesetz dated 18. March 2005 (SR 631.0), hereinafter referred to as "ZG", the declarant is obligated to submit accompanying documents along with the customs declaration. These documents, as specified in Art. 80 of Zollverordnung dated 1. November 2006 (SR 631.01), hereinafter referred to as "ZV", includes permits, freight documents, commercial invoices, delivery notes, loading lists, weight certificates, proof of origin, assessment instructions, certificates of analysis, certificates and official confirmations. These accompanying documents are essential for the customs assessment. In particular, the commercial invoice can provide the information necessary for a correct assessment. In addition, there are further requirements stipulated in Swiss law (MWSTG, Verordnung über die Statistik des Aussenhandels, ZG, Verordnung über das Ausstellen von Ursprungsnachweisen, ZTG, VUZPE, Taraverordnung, Verordnung über die Unternehmens-Identifikationsnummer).

Adhering to these legal frameworks ensures a smooth and compliant importation process by providing necessary information for verifying the goods' nature, origin, and compliance with relevant regulations. Presently, there is notable variability in invoicing content, with certain invoices lacking essential components crucial for business actors in Switzerland. This initiative addresses these existing administrative challenges caused by this variability and supports compliance with legal standards of customs invoicing for importation into Switzerland.

Invoices following these guidelines should encompass the following key information:

1. Document Identification and Standard Information
2. Party Details
3. Content Information
4. Toll Manufacturing
5. Delivery Terms
6. Terms of Payment

These requirements are based on industry standards and best practices for invoicing of importation into Switzerland. Notwithstanding, it is important to note that the applicable legislation and the practice of the competent authorities, including their interpretation thereof, prevail.

1. Document Identification and Standard Information

Regarding document identification, Art. 18 Zollverordnung des BAZG dated 4. April 2007 (SR 631.013), hereinafter "ZV-BAZG"¹, explicitly mandates the declarant to mark accompanying documents in such a way that it can be clearly assigned to the corresponding customs declaration. Read *in juncto* with Art. 80 ZV², the commercial invoice falls under "accompanying documents", whereby the following aspects assist in proper identification and shall be adhered to when using this guideline:

1.1. Invoice date

The invoice date shall be included on the document. Adherence to this standard facilitates accurate record-keeping and transparency.

1.2. Invoice number

The invoice number uniquely identifies the invoice for organisation and identification within the company. It is used for accounting and bookkeeping purposes. For proper identification of the document, and clear ability to link it to the concerned declaration, the invoice number should be included in the document.

1.3. Order number of receiving entity if applicable

In situations where applicable, the order number of the receiving entity may be inserted to assist in traceability and organisation. This additional information aids in linking the invoice with specific transactions, helping the documentation process.

¹ Art. 18 ZV-BAZG.

² Art. 80 ZV.

2. Party Details

Regarding the party details, Chapter 4 of Bundesgesetz über die Mehrwertsteuer dated 12. June 2009 (SR 641.20), hereinafter "MWSTG"³, specifies laws on invoice creation and tax statements. Since the invoice mentioned in "accompanying documents" is used both in customs assessments, and for VAT purposes, the following information shall be provided when adhering to this guideline:

2.1. Legal entity name

Both the supplier and the receiver of the material(s), good(s), or service(s) in the business transaction shall in full provide their legal entity name as set during the transaction.⁴

2.2. Identification number

An identification number is needed for VAT claims of imports at the border.⁵ The purpose is so that businesses can be clearly identified, and information can safely and simply be exchanged within administrative and statistical processes.

- The receiver, who is based in Switzerland, is assigned a UID number. This is how they appear in business transactions, and when declaring goods in Swiss customs systems.⁶ Therefore, the inclusion of the UID number is necessary on the invoice.⁷
- The supplier, when following this guideline may include their identification number such as, e.g. the EORI number when shipments are coming from the EU.

2.3. Address

The address of the receiving and supplying legal entity, during the course of the transaction, shall be included in the invoice.⁸ This typically consists of the street name, number, city, postal code and country.

³ Art. 26 MWSTG; Art. 27 MWSTG.

⁴ Art. 26 para. 2 lit. b MWSTG.

⁵ Ibid.

⁶ Art. 6 Verordnung über die Unternehmens-Identifikationsnummer dated 26. January 2011, hereinafter referred to as "UIDV" (SR 431.03).

⁷ Art. 26 para. 2 lit. b MWSTG.

⁸ Ibid.

3. Content Information

Regarding information pertaining to content, the invoice in customs processes is used in the customs administration to determine duties, help in regulatory compliance for customs, and facilitate the processing of VAT claims. The following information shall therefore be adhered to when using this invoice guideline:

3.1. Material description

A clear description of the materials in the import shall be included in the invoice.⁹ This is to avoid consequences caused by unsatisfactory or ambiguous descriptions presented in the customs assessment.¹⁰ Refer to Zirkular D-210-2 "Korrekte und aussagekräftige Warenbezeichnung in der Zollanmeldung", Section 1 for guidance.¹¹

3.2. Tariff classification number of material(s), good(s), or service(s)

The invoice should include the correct customs tariff number.¹² The harmonised system (HS) coding for goods should be included on the invoice.¹³

3.3. Date of supply of material(s), good(s), or service(s)

Specify the date of supply or provision of agreed material(s), good(s), or service(s), especially if it is different from the invoicing date.¹⁴

3.4. Quantity of supplied material(s), good(s), or service(s)

Clearly state the quantity of the supplied material(s), good(s), or service(s) in a standardised measuring unit. It is used to determine the amount of duty to be paid on the goods at customs.¹⁵

⁹ Art. 26 para. 2 lit. d MWSTG; Art. 7 Verordnung über die Statistik des Aussenhandels dated 12. October 2011 (SR 632.14).

¹⁰ Art. 19 para. 2 lit. a ZG.

¹¹ Para. 1 Zirkular D-210-2 "Korrekte und aussagekräftige Warenbezeichnung in der Zollanmeldung", hereinafter "Zirkular D-210-2".

¹² Art. 7 Verordnung über die Statistik des Aussenhandels dated 12. October 2011 (SR 632.14).

¹³ Internationales Übereinkommen über das harmonisierte System zur Bezeichnung und Codierung der Waren (HS convention WCO) dated 1. January 1988; Art. 9 para. 1 Zolltarifgesetz dated 9. October 1986 (SR 632.10) hereinafter "ZTG".

¹⁴ Art. 26 para. 2 lit. c MWSTG.

¹⁵ Art. 19 para. 1 lit. a ZG.

3.5. Value of material(s) per unit of good(s), or service(s), in the agreed currency of transaction

Include the value per unit of the material(s), good(s), or service(s) in the invoice.¹⁶

3.6. Weight of supplied material(s), good(s), or service(s)

Specify both the gross and net weight of the supplied material(s), or good(s).¹⁷

3.7. Country of origin

The origin of the products based on customs rules shall be specified on the invoice for customs evaluation purposes.¹⁸

¹⁶ Art. 26 para. 2 lit. e MWSTG; Art. 9 para. 1-3 Verordnung über die Statistik des Aussenhandels dated 12. October 2011 (SR 632.14).

¹⁷ Art. 8 para. 1 Verordnung über die Statistik des Aussenhandels dated 12. October 2011 (SR 632.14); Art. 2 para. 1-2 ZTG (SR 632.10).

¹⁸ Art. 1 Verordnung über das Ausstellen von Ursprungsnachweisen (SR 946.32); Art. 21 para. 1 Verordnung über die Ursprungsregeln für Zollpräferenzen zugunsten der Entwicklungsländer (SR 946.39), hereinafter "VUZPE".

4. Toll Manufacturing

In case of a toll manufactured material, all components have to be declared for importation.¹⁹ This results in the declaration of the manufacturing fee, also known as tolling fee, and the value of the consumed free of charge materials sent previously to the tolling agent. The following information therefore serves as important information for customs purposes.

For toll-manufactured items, provide the following details:

- Quantity invoiced.²⁰
- Manufacturing fee per unit of measurement.²¹
- Total manufacturing fee.²²
- Total FOC (Free of Charge) material consumed quantity and corresponding value (Stat).²³

¹⁹ Toll manufacturing refers to sending goods for processing to a third-party company, these agreements enable companies to move goods without a transfer of legal ownership. When returning the processed goods, it is important to declare the value of the sent goods (1) and the processing/manufacturing fee (2), as declaring only one value of these two results in a too low customs value.

²⁰ Art. 9 para. 1 Verordnung über die Statistik des Aussenhandels dated 12. October 2011; Art. 26 para. 2 lit. e MWSTG.

²¹ Art. 19 ZG; Art. 2 ZTG; Art. 1 Taraverordnung vom 4. November 1987.

²² Art. 5 General Agreement on Tariffs and Trade (GATT); Art. 26 para. 2 lit. e MWSTG.

²³ Art. 19 ZG.

5. Delivery Terms

Regarding delivery terms, the components below aid in clarifying the agreement between parties in terms of delivery using the ICC Incoterms® standard, as well as the legal standard of place of delivery in accordance with MWSTG. When adhering to this guideline, the following elements must be included in an invoice:

Include the agreed Incoterms® on the invoice (three letter abbreviation), as well as the precise place of delivery/destination and the version of Incoterms® used (e.g. Incoterms® 2020).

Incoterms®, which define the terms of delivery and risk transfer between the seller and the buyer, provide a standardised set of rules. This inclusion assists in clarity regarding the responsibilities and costs associated with the transportation and delivery of goods.²⁴

²⁴ Incoterms® 2020 by the International Chamber of Commerce: ICC Rules for the Use of Domestic and International Trade Terms (2019).

6. Terms of Payment

Regarding terms of payment, the inclusion of these payment-related details, the invoicing process becomes compliant and transparent in financial transactions. Please adhere to the following elements when using this guideline.

6.1. Total amount charged

Clearly state the total amount charged on the invoice, providing the full sum of all costs associated with the goods or services provided.²⁵

6.2. VAT Rate and Amount

Specify the applicable VAT rate and the corresponding amount due on the invoice.²⁶ It is also acceptable if this amount is included in the full amount of the invoice.

6.3. Currency

Specify the currency in which the invoice was issued.

6.4. Bank details to which payments shall be made, and dates for completion

Bank information shall include the following details:

- Beneficiary name
- Beneficiary account number
- Beneficiary bank name
- Dates by which payments shall be made

²⁵ Art. 26 para. 2 lit. e MWSTG.

²⁶ Art. 26 para. 2 lit. f MWSTG.

Annexes

I. Legal Sources

Federal Law – CH (DE)

Bundesgesetz über die Mehrwertsteuer dated 12. June 2009 (SR 641.20) referred to as "MWSTG"

Taraverordnung dated 4. November 1987 (SR 632.13)

Verordnung über das Ausstellen von Ursprungsnachweisen dated 23. May 2012 (SR 946.32)

Verordnung über die Statistik des Aussenhandels dated 12. October 2011 (SR 632.14)

Verordnung über die Unternehmens-Identifikationsnummer dated 26. January 2011 (SR 431.031) referred to as "UIDV"

Verordnung über die Ursprungsregeln für Zollpräferenzen zugunsten der Entwicklungsländer dated 30. March 2011 (SR 946.39) referred to as "VUZPE"

Zollgesetz dated 18. March 2005 (SR 631.0) referred to as "ZG"

Zolltarifgesetz dated 9. October 1986 (SR 632.10) referred to as "ZTG"

Zollverordnung des BAZG dated 4. April 2007 (SR 631.013), referred to as "ZV-BAZG"

International Agreements

Internationales Übereinkommen über das harmonisierte System zur Bezeichnung und Codierung der Waren (HS convention WCO) dated 1. January 1988

General Agreement on Tariffs and Trade (GATT)

Other

Incoterms® 2020 by the International Chamber of Commerce: ICC Rules for the Use of Domestic and International Trade Terms (2019)

II. Terms of Updates, Amendments and Disclaimer

This document containing the guidelines for invoice requirements for cross border trade Into Switzerland, is subject to regular updates and amendments. These updates follow the current legislative decisions that impact import invoicing practices in Switzerland.

The responsibility of updating this guideline falls on the responsible person from the ILE institute at the University of St.Gallen.

The document will indicate the version, and date of last update in the upper right-hand corner. This will take the form: V.(XX)_Last_updated_DD_Month_YYYY.

Notwithstanding, it is important to note that the applicable legislation and the practice of the competent authorities, including their interpretation thereof, prevail.

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