

When and how do I pay my customs bills?

This fact sheet will provide useful information for you who have been approved by Swedish Customs for the deferred payment of duties and taxes. It explains the procedures for periodic payment of customs bills after the release of imported merchandise. Importers with customs credit authorisation normally have a 30 day credit period. The credit period ranges from the day your goods are released for free circulation up to the day when payment is due. This fact sheet also provides information about when and how to pay your customs bill and what to do during vacation periods and the consequences of late payments.

When do I pay my customs bills?

Payment is due on Friday of the fourth week after the *week of release*. Customs will normally issue your bill on Monday of the third week after the week of release i.e. 11 days before payment is due.

The week your goods are released for free circulation is called the week of release. The week of release is defined as a seven-day period beginning with Monday and ending with Sunday. This is the week you use as the basis for determining when to pay your customs bill. Your customs bill will list all your shipments released during a one-week period. On occasion, customs duties and taxes may be included on a bill issued at a later time. This may be due to technical problems or because you presented your declaration late.

For payment to be considered timely, it must be *received* in our bank giro on the due date. Do not wait until the due date to make payment as it normally takes a few banking days for the payment to be received.

An example to help you calculate when to pay your customs bill:

Galaxus & Co receives a shipment of instruments from Asia released on Tuesday of the week of release (week 0). On Monday in week 3 we issue the customs bill for the importation. Galaxus & Co pays the bill in due time so that the payment is deposited in our bank account no later than Friday in week 4. In that way Galaxus & Co enjoys a credit period of 31 days, from Tuesday 1 of the week of release (week 0) until Friday of week 4.

The customs bill is an aid for you

Regard your customs bill as merely a courtesy to remind you when and how much to pay for your imported goods. But the ultimate responsibility for timely payment remains with you even if the customs bill is delayed or lost. If you have not received your customs bill by the end of the credit period, please contact the officials dealing with bill-related issues and ask for another copy of the customs bill. Call the Swedish Customs switchboard, +46 771 520 520.

If you have other questions concerning your customs transaction you should contact the customs office that dealt with it. The office in question is stated on the bill after the respective transaction.

The credit period ranges from the day your goods are released for free circulation up to the day when payment is due.

How do I receive the customs bill?

You can choose between a paper-based bill, an electronic bill and an online bill which you can download in PDF format from 'Mina sidor' (My pages).

Online customs bill

With an online customs bill your company can download the bill in PDF format from 'Mina sidor' (My pages) at our website www.tullverket.se rather than receiving a traditional paper-based bill. You register for this service online at 'Mina sidor'. Please note that 'Mina sidor' are only available in Swedish. Whenever you have received a new customs bill you will be notified by email, SMS or both. This way you do not have to worry about postal delays and you can access the customs bills regardless of where you are.

Electronic customs bill

The electronic customs billing service is free of charge, but in order to use the service you first need to adapt your IT system and run a number of tests.

You can download the application form, *Beställning av e-tullräkning* (Tv 405.21), from our web site, www.tullverket.se. For more information, please contact our helpline CallCustoms, +46 771 520 520.

How can I pay my customs bills?

You may use the pre-printed inpayment form enclosed with the customs bill to transfer payment to our Bank Giro. You may also choose to pay via Autogiro.

Payment by Bank Giro

When paying via Bank Giro you should use the inpayment form for Bank Giro and enter our Bank Giro 867-4046. In the box for messages you should in your capacity as debtor enter your registration number and the number of the customs bill. Your registration number is stated in your credit authorisation.

Payment via the Internet

You may also transfer funds to our Bank Giro via the Internet. Please remember that the In-payment Servicenummer (IS number) is equal to the ten digit number of your customs bill. If you have problems entering the IS number, please contact the body effecting your payment.

You can also contact the bank's product company, Bankgirocentralen, BGC AB, (bank giro), www.bgc.se, bodies offering other payment alternatives.

Payment via Autogiro

You may also choose to pay your customs bills via Autogiro. Using this alternative means that money for payment of customs bills must be entered in your stated account no later than the banking day before due date. The amount to pay will be listed on the customs bill issued. The bill will show that funds will be withdrawn from your account.

You can download the application form, *Medgivande till betalning genom Autogiro företag* (Tv 405.9), from our web site www.tullverket.se. The application must be signed by the person authorised to sign for the company. Please send your application to the Swedish Customs Service, P.O. Box 12854, S-112 98 Stockholm.

Payment from abroad

When paying from abroad you should quote the IBAN/BIC number of your customs bill. IBAN is an international standard format for bank account numbers. A Swedish IBAN begins with the letters SE and consists of 24 characters in total. BIC is an international standard for identifying a bank in a unique and secure way. The BIC of Danske Bank is DABASESX.

How can I pay my customs bills during vacation or holiday absence?

Your customs bill may be prepaid *on account*. This means that you may deposit your estimated customs duty and taxes for your importation into one of our accounts prior to your departure for vacation or holiday. Then when the customs bill is issued, the amount will be automatically debited from the prepaid amount. Please note that the amount prepaid on account may only be used for payment of *future* customs bills. Payment on account must be received in one of our accounts no later than Wednesday before the first customs bill is issued during your vacation or holiday absence.

How do I pay on account?

When paying on account you fill out an inpayment form for Bank Giro payment. Funds should be transferred to our bank account via bank giro 867-4046. In the box for messages on the inpayment form enter the words on account (à conto) and your *registration number* as a credit holder. This number is found in your credit authorisation.

If submitting payment for several registration numbers you must enter them all and also state how the deposited amount should be apportioned among them. Payment on account cannot be done via the Internet.

Upon your return from your absence you must check your on account payments against the customs bills received.

Should your deposit exceed the customs bills due during your absence the surplus will be applied to subsequent customs bills. You will however not enjoy any interest on the prepaid amount.

If your deposit is not sufficient to cover your customs bills, you will receive a reminder seven days after payment was due. Interest on arrears will be owed on this overdue amount.

When may I deduct VAT?

When reporting VAT to the Swedish Tax Agency, the earliest time you can make deduction for import VAT is in the accounting period when you receive your customs bill from us. For more information, please contact the Swedish Tax Agency.

Transactions other than customs declarations

Customs bills are also issued for other transactions, for instance when you purchase printed forms. For these there are other terms of credit and payment.

What happens if I don't pay on time?

If you fail to timely pay your customs bills, interest on arrears will accrue on the debt from the first day after the due date. This interest charge will be assessed on subsequent customs bills.

Interest charged on late payments is equivalent to the prime interest rate for amounts up to SEK 10,000. For surplus amounts we use the prime interest rate plus 15 percentage units. You can read more about the prime interest rate on the web site of the Swedish Tax Authority, www.skatteverket.se. Minimum interest charge is SEK 100 unless the original amount due was less than SEK 100. In this case the interest will not exceed the original amount due.

Withdrawal of your credit authorisation

If your payment is not received on time, we will issue a payment reminder. If you still do not pay your bill, your authorisation as a credit holder may be revoked. Repeated instances of late payment may also result in revocation of your credit privileges.

Enforced collection

Customs bill remaining unpaid after reminders have been issued will be deducted from the security you deposited when applying for credit authorisation. If this is insufficient to cover the debt we will turn the case over to the Enforcement Service for collection within two months.

Claim for repayment of import duties

Even though you file a claim for repayment of import duties you must pay the customs bill. If the reconsideration results in a change of the original tax assessment we will refund the amount with interest.

Credit item

If you are owed a repayment of duties, such as after reconsideration, you will see a credit item (CR) on your customs bill. Credits will first be used to offset any debts owed customs. Next they will be applied to any tax debts registered with the Enforcement Service. Then they will be deducted from your next customs bill. Only if no customs bill is due in the immediate future will repayment be made into your Bank Giro or bank account. Should we lack information regarding any of these, we will provide an ordinary payment. We do not repay VAT if you are registered at the Tax Authority.

Where can I find the legal texts?

Provisions concerning payment of customs bills can be found in

- Council Regulation (EEC) no 2913/92, Articles 9 and 227 (Customs Code)
- Swedish Customs Act (2000:1281), Chapter 5, Section 8
- Customs Proclamation (TFS 2000:20), Chapter 19, Sections 8 and 10-20
- Regarding interest on arrears
- Council Regulation (EEC) no 2913/92, Article 232 (Customs Code)
- Swedish Customs Act (2000:1281), Chapter 5, Section 16
- Customs Proclamation (TFS 2000:20), Chapter 19, Section 24
- Tax Procedure Act (2011:1244), Chapter 65, Section 13.

