



## Fact sheet

### on the commercial importation of cigarettes

#### 1 Customs duty

##### 1.1 Assessment

|   | Tariff no. | Rate of duty in Fr. per 100 kg gross <sup>1</sup> |  |                      |
|---|------------|---|--|----------------------|
|   |            | Normal  | FTA <sup>2</sup>                               | GSP/LDC <sup>3</sup> |
| <b>Cigarettes</b> (containing tobacco) Weighing <b>more</b> than 1.35 g each    | 2402.2010  | 1,120.00  | <a href="http://www.tares.ch">www.tares.ch</a> |                      |
| <b>Cigarettes</b> (containing tobacco) Weighing <b>no more</b> than 1.35 g each | 2402.2020  | 744.00  | <a href="http://www.tares.ch">www.tares.ch</a> |                      |
| <b>Cigarettes</b> (not containing tobacco)                                      | 2402.9000  | 1,088.00  | <a href="http://www.tares.ch">www.tares.ch</a> |                      |

Upon request, cigarettes can be declared at the effective weight plus an additional tare of 10% instead of the gross weight.

<sup>1</sup> See [www.tares.ch](http://www.tares.ch) for the latest rates of duty by country.

<sup>2</sup> [Remarks on tares; Free Trade Agreements.](#)

<sup>3</sup> [Remarks on tares; Developing Countries.](#)

## 1.2 Rules of origin

Preferential authorisation must be applied for in the import customs declaration upon presentation of a valid certificate of origin. The origin provisions are based on the rules of the Free Trade Agreements and/or the respective bilateral agreements (cf. [D. 30](#)). The Least Developed Country (LDC) origin provisions are based on the Ordinance on Rules of Origin for Preferential Tariffs for Developing Countries (Rules of Origin Ordinance, ROO; [SR 946.39](#)).

## 2 Tobacco tax

Upon importation, the same tobacco tax is to be paid as on cigarettes produced in Switzerland. This is comprised of tax components based on the quantity (specific) and the retail price (ad valorem). The latest tax rates can be found in Appendix I to the Federal Act on Tobacco Taxation (TTA; [SR 641.31](#)). See also the [Tax table for cigarettes](#).

Sample calculations:

|                             | Example 1<br>Fr. per 1,000 units | Example 2<br>Fr. per 1,000 units |
|-----------------------------|----------------------------------|----------------------------------|
| Retail selling price (RSP)  | 315.00                           | 420.00                           |
| Tax burden:                 |                                  |                                  |
| ➤ Specific                  | 118.32                           | 118.32                           |
| ➤ Ad valorem 25% of the RSP | 78.75                            | 105.00                           |
| <b>Total</b>                | <b>197.10</b>                    | <b>223.35</b>                    |
| <b>Minimum rate</b>         | <b>212.10</b>                    |                                  |

The total has to be rounded up to the nearest 5 centimes.

Cigarettes are further subject to a tax of **Fr. 1.30 per 1,000 units** for the **domestic tobacco financing fund (SOTA)** and a tax of **Fr. 1.30 per 1,000 units** for the **Tobacco Control Fund**.

## 3 Value added tax

The importation of tobacco products is subject to value added tax. The VAT rate is 8.1%. Depending on the transaction leading to the importation, the basis for calculating the import tax is either the consideration paid or payable by the importer or instead by a third party at the destination in Switzerland, or else the market value at the destination in Switzerland. Unless already included, the transport costs and those for all associated services up to the destination in Switzerland (e.g. costs for insurance, import assessment, logistics) as well as the import duties (customs, tobacco duty and domestic tobacco financing fund and Tobacco Control Fund taxes), with the exception of the VAT to be levied, must be added to the basis for calculating the tax. ([SR 641.20](#)).

## 4 Revers

In accordance with the provisions of [Article 13 of the TTA](#), all importers of tobacco goods must be entered in a register kept by Tobacco and Beer Taxation within the Federal Office for Customs and Border Security FOCBS. As a prerequisite for entry, the applicant must be

domiciled in Switzerland or have a principal place of business registered in Switzerland. Moreover, the applicant must file an **end-use commitment** (revers), whereby he undertakes to comply with the trading regulations.

A formal application for entry in the register of revers holders must be submitted to the Tobacco and Beer Taxation within the Federal Office for Customs and Border Security FOCBS **before** importation. The regulatory registration fee is Fr. **50**; it must be paid before the revers number is assigned.

## 5 Trading regulations

Cigarettes may be imported only in retail packages. **The retail packages must bear the following information already at the time of customs declaration:**

- Retail price
- Product description
- Undertaking number or company name

All of this information must be printed or irremovably applied in legible and indelible characters on each retail package, under any plastic film.

At the time of supply to consumers, the requirements in accordance with the Tobacco Ordinance ([TobO](#); SR 817.06) must also be met.

## 6 Contact

Federal Office for Customs and Border Security FOCBS  
Tobacco and Beer Taxation  
Route de la Mandchourie 25  
2800 Delémont

[tabak@bazq.admin.ch](mailto:tabak@bazq.admin.ch)

Tel. 058/ 462 65 00