

Tobacco tax

1. Tobacco tax

1.1 General

Tobacco tax is levied in accordance with the Federal Act on Tobacco Taxation ([SR 641.31](#)). Manufactured tobacco under tariff numbers 2402.1000/9000, 2403.1100/1900, 2403.9910, 2403.9990, 2404.1100 and substitutable products are subject to tax.

1.2 Revers liability

The importation of tobacco and manufactured tobacco in commercial goods traffic is generally possible only if a revers number has been filed with the Federal Office for Customs and Border Security FOCBS, Tobacco and Beer Tax (Tabi). In contrast, no revers number is necessary for manufactured tobacco in private goods traffic (statistical key 911).

Goods under tariff headings 2401.1010, 2010, 3010 and 2403.9100, 9940 can only be imported with a revers number from the number series 1000-7999, «for the commercial production of manufactured tobacco». This does not apply to «blunts» under tariff heading 2403.9100, which can be imported with a revers number from the number series 8000, «importation of finished goods».

The revers number has to be indicated on the import customs declaration.

If the importer does not have a revers number, Tabi has to be contacted.

Instructions on how to obtain a revers number can be found in the [fact sheets on the commercial importation of manufactured tobacco](#).

1.3 Taxation of manufactured tobacco (tobacco tax)

Tobacco tax is levied in accordance with Annexes I-IV of the [Tobacco Taxation Act](#); see also the [calculation table for the tax rates of manufactured tobacco](#).

1.3.1 Cigarettes (including cigarettes which do not contain tobacco)

The tax is made up of a specific proportion of 11.832 centimes per unit and an ad valorem percentage of 25 per cent of the retail selling price. The minimum tax rate is 21.210 centimes per unit.

| | example 1 | example 2 |
|------------------------------|--------------------|--------------------|
| | CHF per 1000 units | CHF per 1000 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 |
| Total | 197.10 | 223.35 |
| Minimum rate | 212.10 | |

Cigarettes are also subject to the domestic tobacco financing fund tax (SOTA) and that of the National Tobacco Control Fund of CHF 1.30 per 1000 units each; see also the [tax rate for cigarettes](#).

1.3.2 Cigars (including cigarillos, «Stumpfen», «Kiel», «Toscani» and «Virginia»)

The tax is made up of a specific proportion of CHF 0.0056 per unit and an ad valorem percentage of 1 per cent of the retail selling price.

Example:

| | CHF per 1000 units |
|-----------------------------|--------------------|
| Retail selling price (RSP) | 15'000.00 |
| Tax burden | |
| ➤ specific | 5.60 |
| ➤ ad valorem 1 % of the RSP | 150.00 |
| Total | 155.60 |

1.3.3 Fine-cut tobacco (cigarette tobacco to roll your own cigarettes) and shisha tobacco

The tax is made up of a specific proportion CHF 38.00 per kg and an ad valorem percentage of 25 per cent of the retail selling price. The minimum tax rate is CHF 80.00 per kg net weight.

| | example 1 | example 2 |
|------------------------------|--------------|--------------|
| | CHF per kg | CHF per kg |
| Retail selling price (RSP) | 100.00 | 200.00 |
| Tax burden | | |
| ➤ specific | 38.00 | 38.00 |
| ➤ ad valorem 25 % of the RSP | 25.00 | 50.00 |
| Total | 63.00 | 88.00 |
| Minimum rate | 80.00 | |

Fine-cut tobacco is on the contrary to shisha tobacco in addition subject to the domestic tobacco financing fund tax (SOTA) and that of the National Tobacco Control Fund of CHF 1.73 per kg net weight each.

Exception:

Holders of a revers of the series numbered 1000 - 7999 may import fine-cut tobacco that is not packaged for the retail trade and which will be used in the commercial manufacture of tobacco and substitutable products exempted from tobacco tax.

1.3.4 Other smoking tobacco apart from fine-cut tobacco and shisha tobacco (e.g. pipe tobacco) and other manufactured tobacco (hand-roll tobacco, cigar cuts and others)

The tax amounts to 12 per cent of the retail selling price.

Example:

| | CHF per kg |
|----------------------------|--------------|
| Retail selling price (RSP) | 150.00 |
| Tax burden 12 % of RSP | 18.00 |

Exception:

Holders of a revers of the series numbered 1000 - 7999 may import smoking tobacco that is not packaged for the retail trade and which will be used in the commercial manufacture of tobacco and substitutable products exempted from tobacco tax.

1.3.5 Chewing tobacco and snuff

The tax amounts to 6 per cent of the retail selling price.

Example:

| | CHF per kg |
|----------------------------|--------------|
| Retail selling price (RSP) | 400.00 |
| Tax burden 6 % of RSP | 24.00 |

1.3.6 Special products

Beedies

In terms of the customs tariff, «beedies» are regarded as cigarettes under tariff number 2402.2020 but are taxed in contrast on the basis of the tax tariff for cigars.

Blunts

«Blunts» are tobacco leaves from natural tobacco or homogenised or reconstructed tobacco leaf (HTL) for rolling cigarettes and other products; they are not subject to tobacco tax. They are classified under tariff heading 2403.9100 (HTL) or 2403.9990 (natural tobacco leaves).

Steam stones and molasses

Steam stones are a substitute for shisha. They consist of small mineral stones, glycerol and aromas. They are classified under tariff heading 2404. Tobacco tax is made up of a specific proportion CHF

38.00 per kg and an ad valorem percentage of 25 per cent of the retail selling price. The minimum tax rate is CHF 80.00 per kg net weight.

Aromatic molasses is used to freshen and strengthen the aroma of steam stones. The tax rate is the same as for steam stones. The tariff classification of steam stones and molasses is as follows:

- TN 2404.1210 containing nicotine and tobacco substitutes
- TN 2404.1290 containing nicotine but not tobacco substitutes
- TN 2404.1910 without nicotine but containing tobacco substitutes
- TN 2404.1990 without nicotine and tobacco substitutes

1.3.7 Imports to operators of authorised tobacco tax warehouses (note «tax warehouse tobacco»)

The FOCBS may authorise importers to accept and prepare manufactured tobacco in an authorised tax-free warehouse for dispatch. The tax will only be due upon removal from the warehouse and is levied directly by the FOCBS, Tabi.

In the import customs declaration, for the tobacco tax, and in the case of cigarettes and fine-cut tobacco the SOTA taxes and the tax for the National Tobacco Control Fund must be declared under the additional tax keys 201 and 202 respectively. The tobacco tax rate must be declared as usual.

1.3.8 Import of manufactured tobacco in private goods traffic

Manufactured tobacco imported in private goods traffic with a value not exceeding CHF 1000.00 and a gross weight not exceeding 10 kg can be taxed in accordance with the flat rates indicated in Tares. These flat rates include customs duty and tobacco tax.

2. Assistance with customs clearance

2.1 Additional assessment details

For the assessment of manufactured tobacco (tariff headings: 2402.1000/9000, 2403.1100/1900, 2403.9910, 2403.9990 and 2404.1100), the person subject to the declaration obligation must provide the following additional details:

| | Cigars | Cigarettes | Cut tobacco, etc. | Assortments |
|---------------------------------------|--|-------------------|--------------------------|--------------------|
| Product main group | 1 | 2 | 3 | 4 |
| Product sub-group : | | | | |
| 01 = | Stumpfen | Domestic tobacco | Pipe tobacco | Cigars |
| 02 = | Cigarillos | Maryland | Fine-cut tobacco | Cigarettes |
| 03 = | Kiel | American Blend | Shisha tobacco | Cut tobacco |
| 04 = | Long filler | Orient | Chewing tobacco | |
| 05 = | Medium filler | European Blend | Snuff | |
| 06 = | Short filler | Virginia | Cigar cuttings, other | |
| 07 = | Virginia/ Brissago | other | | |
| 08 = | Toscani (whole) | | | |
| 09 = | Toscanelli | | | |
| 10 = | Beedies | | | |
| 11 = | Blunts | | | |
| Serial number (product number) | Issued by the FOCBS, Tabi, e.g. 325. Products that are not registered with the FOCBS are to be indicated with the number 999. | | | |

| | | | |
|---|--|-----------------------------|-------------------------|
| Designation | Brand/product name, e.g. Marlboro Gold KS Box | | |
| Retail price (=retail selling price) | CHF per unit (e.g. 0.30 for 30 centimes or 35.00 for CHF 35) | CHF per kg (e.g. 148.00) | CHF per as- sortment |

2.2 Raw tobacco types of tobacco

When clearing raw tobacco, the tobacco type code must be indicated in accordance with the table below in the customs import declaration.

Trade samples for obligation to declare owners have to be declared using code 31 «Sample».

| Codes | Types | Codes | Types |
|-------|--------------------|-------|------------------|
| 1 | Kentucky | 19 | Java |
| 2 | Maryland | 20 | Sumatra |
| 3 | Virginia dark | 21 | Manila |
| 4 | Virginia bright | 22 | Orient |
| 5 | Burley | 23 | Germany |
| 6 | Seed leaf Conn. | 24 | France |
| 7 | Florida | 25 | Italy |
| 8 | Perique | 26 | Semois |
| 9 | Mexico | 27 | Hungary |
| 10 | Havana | 28 | Latakia |
| 11 | Domingo | 29 | Blends |
| 12 | Porto Rico | 30 | Matting powder |
| 13 | Carmen | 31 | Sample |
| 14 | Rio Grande | 32 | Midribs |
| 15 | Brazil | 33 | Waste |
| 16 | Paraguay | 34 | Dark tobacco |
| 17 | Argentinean | 35 | Expanded midribs |
| 18 | Misc.South America | 36 | Wrapper leaf cut |

3. Trade regulations

Manufactured tobacco may only be imported in retail packages (cigars and cigarettes at most 100 units, smoking tobacco and shisha tobacco at most 1000 g and fine-cut tobacco at most 250 g). In addition packages must bear specific information already at the time of importation in accordance with [Art. 16 of the Federal Act on Tobacco Taxation](#).

Consignments not corresponding to trade regulations may only be cleared with the authorisation of Tabi.

Exceptions:

Consignments in private goods traffic (up to 10 kg and CHF 1000.00).

4. Contact address

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