



## Fact sheet

### on the commercial importation of chewing tobacco and snuff

#### 1 Customs duty

##### 1.1 Assessment

		Rate of duty in Fr. per 100 kg gross <sup>1</sup>		
	Tariff no.	Normal	FTA <sup>2</sup>	GSP/LDC <sup>3</sup>
<b>Chewing tobacco, hand-rolling tobacco and snuff</b>	2403.9910	1,105.00	<a href="http://www.tares.ch">www.tares.ch</a>	

Upon request, chewing tobacco and snuff can be declared at the effective weight plus an additional tare of 15% instead of the gross weight.

##### 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](#)).

<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](#).

## 2 Tobacco tax

Upon importation, the same tobacco tax is to be paid as on chewing tobacco and snuff produced in Switzerland. It is **6% of the retail price** for chewing tobacco and snuff. The latest tax rates can be found in Appendix IV to the Federal Act on Tobacco Taxation (TTA; [SR 641.31](#))

Sample calculation:

	Fr. per kg
Retail selling price (RSP)	400.00
Tax burden:	
➤ Ad valorem 6% of the RSP	<u>24.00</u>
<b>Total</b>	<b>24.00</b>

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

## 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, ancillary logistics activities) as well as the import duties (customs, tobacco duty), with the exception of the VAT to be levied, must be added to the basis for calculating the tax. The legal basis is the VAT Act ([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 Tobacco and Beer Taxation **before** importation. The regulatory registration fee is Fr. **50**; it must be paid before the revers number is assigned.

## 5 Trading regulations

Chewing tobacco and snuff 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
- Weight of content
- 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 of the Tobacco Products Act (TabPG) and the Tobacco Products Ordinance (TabPV) must also be met.

**6 Contact**

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