



Fact sheet

on the commercial importation of smoking tobacco (e.g. fine-cut tobacco or pipe tobacco)

1 Customs duty

1.1 Assessment

	Tariff no.	Rate of duty in Fr. per 100 kg gross ¹		
		Normal	FTA ²	GSP/LDC ³
Smoking tobacco (containing tobacco)	2403.1900	553.00	www.tares.ch	
Smoking tobacco made from tobacco substitutes (containing no tobacco)	2403.9990	553.00	www.tares.ch	

Upon request, smoking tobacco 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](#)).

¹ See www.tares.ch for the latest rates of duty by country.

² [Remarks on tares; Free Trade Agreements](#).

³ [Remarks on tares; Developing Countries](#).

2 Tobacco tax

2.1 Fine-cut tobacco

Upon importation, the same tobacco tax is to be paid as on fine-cut tobacco 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 III to the Federal Act on Tobacco Taxation (TTA; [SR 641.31](#)).

The term **fine-cut tobacco** refers to smoking tobacco where more than 25% by weight of the tobacco particles have a cut width of less than 1.2 mm. If this weight percentage is not achieved but the product is sold or intended to be sold for the rolling of cigarettes, it is treated in the same way as fine-cut tobacco in terms of tax.

Sample calculations:

	1	2
	Fr. per kg	Fr. per kg
Retail selling price (RSP)	100.00	200.00
Tax burden:		
➤ Specific	46.00	46.00
➤ Ad valorem 25% of the RSP	<u>25.00</u>	<u>50.00</u>
Total	71.00	96.00
Minimum tax rate	90.00	

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

Fine-cut tobacco is further subject to a tax of **Fr. 1.73 per kg** for the **domestic tobacco financing fund (SOTA)** and a tax of **Fr. 1.73 per kg** for the **Tobacco Control Fund**.

2.2 Other smoking tobacco

For smoking tobacco other than fine-cut tobacco (e.g. pipe tobacco) the tax amounts to **16% of the retail price**.

Sample calculation:

	Fr. per kg
Retail selling price (RSP)	150.00
Tax burden:	
➤ Ad valorem 16 % of the RSP	<u>24.00</u>
Total	24.00

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 and any 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. 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

Smoking tobacco 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.

Only the following retail packages are permitted for ready-to-use smoking tobacco:

- Fine-cut tobacco: max. 250 g
- Cut tobacco other than fine-cut: max. 1,000 g

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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