

FOCBS - Raw tobacco

1. General

1.1 Background

Raw tobacco or tobacco refuse under tariff headings 2401.1010, 2010 and 3010, homogenised or reconstituted tobacco under tariff heading 2403.9100 and expanded tobacco under tariff heading 2403.9940 may be imported only if the importer has an authorisation (revers) from the [FOCBS](#). This also applies to semi-finished products imported loose for the manufacture of tobacco products (e.g. cut tobacco).

Raw tobacco for special purposes may be imported with an authorisation (revers as an intermediary) or with an individual authorisation from the FOCBS ([FOCBS - Individual tobacco authorisations](#)).

1.2 Legal basis and information

- Federal Act on Tobacco Taxation ([SR 641.31](#))
- FOCBS webpage: [Tobacco Excise Tax](#)
- Directive R-120 Cross-border movement of tobacco, tobacco products and substitute products

The Directive 120 is available in [German](#), [French](#) and [Italian](#).

1.3 Reference in Tares

Tariff items that are relevant from a tobacco law perspective contain the note "Authorisation requirement: FOCBS-TAB1".

1.4 Terminology

Raw tobacco	Raw material is: - raw tobacco not stemmed/stripped; - partly or wholly stemmed/stripped, cut or otherwise processed raw tobacco destined for further processing; - refuse from raw tobacco or tobacco manufacturing, especially stems, fines or tobacco dust; - homogenised tobacco.
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2. Information in the customs/goods declaration

Anyone importing raw tobacco must provide an indication in the goods declaration regarding the regulation requirement and enter the FOCBS authorisation.

Identification Regulation	Passar: - Regulation 1 (yes) - Regulation code 910 "FOCBS - Raw tobacco"
	e-dec: - Authorisation requirement "yes" - Authorising office "FOCBS-TAB1"
Additional details	- Authorisation number - Authorisation holder¹

¹ Only for declarations in Passar.