



## Fact sheet

### on the commercial importation of shisha tobacco

#### 1 Customs duty

##### 1.1 Assessment

		Rate of duty in CHF per 100 kg gross <sup>1</sup>		
	Tariff no.	Normal	FTA <sup>2</sup>	GSP/LDC <sup>3</sup>
<b>Shisha tobacco</b> (containing tobacco)	2403.1100	553.00	<a href="http://www.tares.ch">www.tares.ch</a>	

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

##### 1.2 Origin provisions

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. [R 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 duty

Upon importation, the same tobacco duty is to be paid as on shisha tobacco produced in Switzerland. This is comprised of tax components based on the quantity (specific) and the

<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](#).

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](#)).

Sample calculations:

	<b>1</b>	<b>2</b>
	Fr. per kg	Fr. per kg
Retail selling price (RSP)	100.00	200.00
Tax burden:		
➤ Specific	38.00	38.00
➤ Ad valorem 25% of the RSP	<u>25.00</u>	<u>50.00</u>
<b>Total</b>	63.00	<b>88.00</b>
<b>Minimum tax rate</b>	<b>80.00</b>	

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

### 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 Undertaking

In accordance with the provisions of [Article 13 of the TTA](#), all importers of tobacco goods or substitute products 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** (undertaking), whereby he undertakes to comply with the trading regulations.

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

## 5 Trading regulations

Shisha tobacco may be imported only in retail packages. **The retail packages must be labelled with 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 imprinted on each retail package in legible and indelible characters, under any plastic film or otherwise durably affixed.

For ready-to-use shisha tobacco, retail packages may not contain more than 1 kg of tobacco.

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

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