

Beer tax

1. Beer tax

1.1 Taxation of beer and beer mixes

The beer tax is levied in accordance with the Beer Tax Act ([SR 641.411](#)). Beer containing alcohol under tariff no. 2203 and beer mixes under tariff no. 2206.0090 are liable to tax.

1.2 Calculation of the tax

The unit of measurement is the **hectolitre**.

Beer tax is determined according to the **degree of strength of the beer (degrees Plato)**, on the basis of the **original extract content**.

The tax tariff is subdivided into **3 categories**:

	Tax rates per hectolitre
• Light beer (up to 10.0 degrees Plato);	CHF 16.88
• Normal and special beer (from 10.1 to 14.0 degrees Plato)	CHF 25.32
• Strong beer (from 14.1 degrees Plato).	CHF 33.76

The tax rate is to be declared based on the assigned **statistical key**.

1.3 Beer mixes

In calculating the original extract content which is decisive for the tax rate, the added sugar is not taken into account.

1.4 Beer tax quantity scale

For beer which has been put into free circulation from **small, foreign breweries** with an **annual output of less than 55,000 hectolitres**, the **beer tax quantity scale** with reduced tax rates is applicable.

The reduced tax rate is granted via a **refund procedure** through the Federal Office for Customs and Border Security within 90 days following the end of the respective calendar year. An official confirmation from the foreign assessment authorities in one of the official languages or English documenting production of the quantity of beer by the foreign brewery in the previous calendar year must be submitted with the application.

1.5 Re-exportation of beer

The beer tax will be refunded if the beer put into free circulation is once again exported unaltered within one year from the importation assessment, and the identity is proven and the refund is claimed in writing when the export assessment takes place or within 60 days thereafter. The refund is guaranteed even if the beer is destroyed upon the request of customs supervision.

1.6 Recommendation to importers

We recommend to importers of beer to arrange that **the original extract content** is indicated in **Plato degrees** in the supplier invoices.

2. Contact address

Further information can be obtained from:

Federal Office for Customs and Border Security (FOCBS)
Tobacco and Beer Tax
Route de la Mandchourie 25
CH - 2800 Delémont

(phone +41 (0)58 462 65 00, fax. +41 (0)31 309 15 00, e-mail: bier@bazg.admin.ch)