

# Spirits tax

## 1. General

- a) Spirits tax is generally payable when goods containing alcohol that are for human consumption are imported (for exceptions, see point 2 below). The most common tariff headings are marked with «Spirits tax» on the «Display details» page, under «Additional charges». However, the tax liability also applies to products containing ethyl alcohol which are subject to alcohol legislation and for which no reference to the tax payable has been placed in Tares.
- b) Spirits tax will not be levied on goods of an alcohol strength not exceeding 1.2% vol.
- c) The expression «fit for human consumption» includes neither medicaments nor pharmaceutical specialities, nor products for scientific, chemical or technical purposes. In case of doubt whether spirits tax should be levied, the decision falls within the responsibility of the Federal Office for Customs and Border Security (FOCBS).
- d) If they are intended «for preparation of foodstuffs not containing alcohol» (end-use statement in the import customs declaration), goods classified under certain tariff headings may be cleared free of spirits tax with an utilisation permit of the FOCBS. The goods in question are preparations for the industrial or professional manufacturing of foodstuffs, food ingredients and food additives, provided that the ready-for-use products no longer contain alcohol.
- e) The spirits tax to be levied is determined by the alcohol present in the product (actual alcoholic strength). The total alcoholic strength (actual + potential alcoholic strength) only plays a role for the tariff classification of some products (cf. [Swiss Note 1 to Chapter 22](#) and [Explanatory notes Tares](#), Swiss Explanatory Notes on tariff heading 2204).

## 2. Definition of «alcoholic products obtained exclusively by fermentation»

This refers to:

- a) wine, cider (in accordance with [Art. 91](#) of the FDHA Ordinance on Beverages), diluted cider, beer, fruit wine (in accordance with [Art. 102](#) of the FDHA Ordinance on Beverages);
- b) vermouth and other wine of fresh grapes flavoured with plants or aromatic substances (tariff heading 2205);
- c) fermented beverages, unmixed, obtained from other raw materials, e.g. rice wine, mead, etc. (cf. also [Explanatory notes Tares](#), 2206, para. 3-10).
- d) shandies, i.e. mixtures of beer and lemonade (ex tariff no. 2206.0090, statistical key 011);
- e) mixed drinks consisting of sparkling wines or natural wines under tariff heading 2204 (known as wine cocktails, tariff heading 2206.0090).

Provided these alcoholic beverages:

- do not have an alcoholic strength which exceeds 18% vol. (natural wines) or 15% vol. (other beverages) and
- have no addition of spirits,

they shall not be subject to the provisions of alcohol legislation.

Other products containing alcohol of more than 1.2% vol. fit for human consumption (e.g. foodstuffs) are not subject to alcohol legislation if they contain only fermented alcohol.

Fermented products exceeding 1.2% vol. which have been mixed with aromas and/or essences containing ethanol, the proportion of which in the total alcoholic strength exceeds 0.5% vol., are subject to the Alcohol Act.

**In case of doubt, in accordance with Article 57 paragraph 2 of the Alcohol Ordinance ([AlcO; SR 680.11](#)), the decision lies with the FOCBS.**

### 3. Rates of tax (additional charge code: 280)

- A) Tax is CHF 29.00 per litre of 100% alcohol (**scale of additional charges 001**)
- B) The reduced tax rate of CHF 14.50 per litre of 100% alcohol (**scale of additional charges 002**) applies to:
- a) wines made from fruits, berries or other raw ingredients with an alcoholic content of more than 15% and maximum 22% vol. (ex tariff heading 2206);
  - b) wine specialities, sweet wines and mistelles with an alcohol strength not exceeding 22% vol. (ex tariff headings 2204.2150, 2250 and 2960, for definitions see [Explanatory notes Tares](#), 2204, Swiss explanatory notes, sections 1-3);  
Exception: sweet wines without added alcohol, with a sugar content of at least 45g/l and an actual alcohol content of more than 15% vol., but not more than 18% vol., are not subject to spirits tax.
  - c) Vermouths and other wines from fresh grapes flavoured with plants or aromatic substances, of an alcohol content not exceeding 22% vol. (ex tariff heading 2205).
- C) The special tax of CHF 116.00 per litre of 100% alcohol (**scale of additional charges 003**) applies to:
- Alcopops, i.e. sweet alcoholic drinks consisting of a mixture of spirits and lemonades, fruit juices or other alcoholic other non-alcoholic beverages. The term «distilled spirit» includes both spirits and fermented alcoholic beverages (e.g. beer, wine, cider) which have undergone technical treatment that does not correspond to «good manufacturing practice». Alcopops have an alcohol strength of more than 1.2% vol., but less than 15% vol. They contain at least 50g of sugar per litre, expressed as invert sugar, or other sweetener and generally also contain other ingredients such as flavouring or colouring agents. They arrive on the market mixed and ready-for-consumption in bottles or other containers.
- D) Foodstuffs containing alcohol (e.g. chocolate, cakes) are taxed at the rate applicable to the alcoholic product(s) they contain.

**If there are doubts as to the rate applicable, the decision lies with the FOCBS ([Art. 57 para. 2 AlCO](#)).**

### 4. Information required in the import customs declaration

- a) The exact alcohol content in % vol. must be provided in the «additional charge» section. The calculation of the number of litres must be clear and easy to understand.
- b) The FOCBS can authorise importers to bring spirits under tax exemption to tax warehouses. The spirits tax is levied directly by the FOCBS when the goods leave the warehouses. Holders of a corresponding authorisation are recorded in the ethanol and spirits register (see [www.bazg.admin.ch](http://www.bazg.admin.ch) → Topics → Alcohol → [Ethanol and spirits register](#)). To benefit from the importation under tax exemption, **the scale of additional charges to be stated on the import documents is 200** (= rate of CHF 0.00). Customs clearance under tax exemption is possible for spirits and products containing spirits (tariff headings 1901.9045, 2106.9029, 2204, 2205, 2206, 2207.1000, 2208, and 3302.1000). For other products containing alcohol (e.g. chocolate under tariff heading 1806 or cake products under tariff heading 1905), spirits tax is always levied on importation.
- c) The FOCBS can authorise importers to import non-denatured ethyl alcohol tax-free if they have an utilisation permit. Holders of the relevant utilisation permit are listed in the ethanol and spirits register (see [www.bazg.admin.ch](http://www.bazg.admin.ch) → Topics → Alcohol → [Ethanol and spirits register](#)). To benefit from the tax-free clearance, **the scale of additional charges to be stated on the import documents is 300** (= rate of CHF 0.00). Tax-free assessment is only possible for **non-denatured ethyl alcohol** (tariff nos. 2207.1000, 2208.9010) and for certain products with an alcohol content of more than 1.2% vol. for the preparation of foodstuffs not containing alcohol (see section 1. d) of tariff nos. 1302.1900, 1806.2089, 1901.9094, 2103.1000/2000, 2103.3019/9000, 2106.1011/1019, 2106.9029/9030, 2106.9050/9099, 3203.0000 and 3302.1000. The **additional charge code 280 / scale of additional charges 300** is to be indicated only for TN 2207.1000 and 2208.9010; for all others, it is sufficient to indicate the number of the utilisation permit in the tariff text.

## 5. Information required in the export customs declaration

- a) The exact alcohol content in % vol. must be provided in the «additional charge» section. The calculation of the number of litres must be clear and easy to understand.
- b) For goods containing alcohol which are eligible for reimbursement and which are exported from a tax warehouse, the following additional information is required:

Section «Customs procedure code»:	Corresponding customs procedure code
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Section «Remarks»:	For businesses with production/importation taxation: «with reimbursement of alcohol duties»
	For tax warehouse businesses: «Tax warehouse business export under tax exemption» In addition, the invoice or delivery note number must be provided.

Section «Goods description»:	Type	Actual litres	% volume	Litres of 100% alcohol

- c) The additional information in the «Goods description» section is not required for foodstuffs.