# FOCBS - Individual tobacco authorisations

#### 1. General

#### 1.1 Background

As a general rule, the import of raw tobacco and tobacco products requires an authorisation ("revers"). However, goods for some purposes may be imported with an individual authorisation instead of a revers.

### Raw tobacco over 2.5 kg for special purposes

Raw tobacco for special purposes (e.g. ceremonial occasions) may be imported without a revers or authorisation, up to a limit of 2.5 kg. If the imported amount exceeds this threshold, an authorisation from the <u>FOCBS</u> is required.

## Tobacco products for special purposes

Anyone wishing to import tobacco products for special purposes (e.g. tests) without a revers needs an authorisation from the <u>FOCBS</u> (no threshold).

## 1.2 Legal basis and information

- Federal Act on Tobacco Taxation (<u>SR 641.31</u>)
- FOCBS webpage: Tobacco Excise Tax

#### 1.3 Reference in Tares

Tariff items that are relevant from a tobacco law perspective contain the note "Authorisation requirement: FOCBS-TAB3".

## 2. Information in the customs/goods declaration

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

<b>Identification</b> Regulation	Passar: - Regulation 1 (yes) - Regulation code 912 "FOCBS - Individual tobacco authorisations"
	e-dec: - Authorisation requirement "yes" - Authorising office "FOCBS-TAB3"
Additional details	<ul> <li>Authorisation number</li> <li>Authorisation holder<sup>1</sup></li> </ul>

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<sup>&</sup>lt;sup>1</sup> Only for declarations in Passar.