

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 [FOCBS](#) 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 [FOCBS](#) (no threshold).

1.2 Legal basis and information

- Federal Act on Tobacco Taxation ([SR 641.31](#))
- 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.

Identification Regulation	Passar: - Regulation 1 (yes) - Regulation code 912 "FOCBS - Individual tobacco authorisations"
	e-dec: - Authorisation requirement "yes" - Authorising office "FOCBS-TAB3"
Additional details	- Authorisation number - Authorisation holder¹

¹ Only for declarations in Passar.