

# Alcohol law

## 1 Spirits tax

### 1.1 Products subject to the Alcohol Act

The Alcohol Act (AlcA; SR 680) applies to all products containing ethyl alcohol, regardless of their physical nature (liquid, paste, solid) or format (beverages, foodstuffs, aromas, pharmaceutical products, cosmetics, medicines, fuel, high-percentage alcohol, etc.), with the exception of the products listed in section 1.2.

### 1.2 Products not subject to the Alcohol Act

Alcoholic products obtained exclusively by fermentation (hereinafter referred to as "fermented products") are not subject to the provisions of the AlcA. These include:

Alcoholic beverages:

- wine, cider (in accordance with [Art. 91](#) of the Federal Department of Home Affairs (FDHA) Ordinance on Beverages), diluted cider, beer, fruit wine (in accordance with [Art. 102](#) of the FDHA Ordinance on Beverages);
- fermented beverages made from other raw materials, such as rice wine, mead, etc. (see also Explanatory notes on the customs tariff – Tares, tariff number (TN) 2206, sections 3-10);
- shandies, i.e. mixtures of beer and lemonade (ex TN 2206.0090);
- mixed drinks consisting of sparkling wines or natural wines under tariff number 2204 (known as wine cocktails, TN 2206.0090),

provided they:

- do not have an alcohol content of more than 18% vol. (natural wines) or 15% vol. (other beverages) and
- do not contain added distilled spirits.

Other products containing alcohol:

- other products containing alcohol for human consumption (e.g. foodstuffs) if they contain only fermented alcohol;
- fermented products to which flavourings and/or essences containing ethanol have been added, provided these do not exceed 0.5% vol. of the total alcohol content.

In case of doubt, the Federal Office for Customs and Border Security (FOCBS) decides.

### 1.3 Taxable products

Products covered by the AlcA are generally subject to spirits tax, with the exception of those listed in section 1.4.

### 1.4 Non-taxable products

Spirits tax is not levied on distilled spirits which:

- have an alcohol content of up to 1.2% vol.;
- are products in accordance with Article 31 of the AlcA that cannot be intended for drinking or consumption purposes;
- are medicinal products under tariff number 3003/3004; if there is any doubt as to whether spirits tax is to be levied, the FOCBS decides;
- are in the form of semi-finished goods, such as pre-baked goods, to which distilled spirits have been added only as a preservative and which require further processing (e.g. baking) before they can be consumed. Once prepared, such products no longer contain appreciable amounts of alcohol;
- are intended for use as fuel (bioethanol).

Products that are not subject to the AlcA are exempt from spirits tax.

## 1.5 Tax rates

### 1.5.1 Normal tax rate

Taxable products are taxed at the normal tax rate of CHF 29.00 per litre of 100% alcohol, unless they are subject to a reduced tax rate (section 1.5.2) or a higher tax rate (section 1.5.3).

Foodstuffs containing alcohol (e.g. chocolate, cakes) are taxed at the rate applicable to the spirit they contain.

### 1.5.2 Reduced tax rate

The reduced tax rate of CHF 14.50 per litre of 100% alcohol applies to:

- natural wine (see section 4.2) made from fresh grapes with an alcohol content of more than 18% vol. but maximum 22% vol. (ex TN 2204.2121/2149, 2204.2923/2944). Since the production of natural wines with an alcohol content exceeding 18% vol. can be largely ruled out, Tares contains no information on spirits tax. The same applies in the case of sparkling wine under tariff number 2204.1000 and grape must under tariff number 2204.3000;
- wines made from fruits, berries or other raw ingredients with an alcohol content of more than 15% but not exceeding 22% vol. (ex TN 2206);
- wine specialities, sweet wines and mistelles with an alcohol content not exceeding 22% vol. (ex TN 2204.2150/2250/2960; for definitions, see Tares explanatory notes, 2204, Swiss explanatory notes, sections 1-3);
- vermouths and other wines from fresh grapes flavoured with plants or aromatic substances, with an alcohol content not exceeding 22% vol. (ex TN 2205).

### 1.5.3 Higher tax rate

A higher tax rate of CHF 116.00 per litre of 100% alcohol applies to alcopops (ex TN 2206.0090 and 2208.9099), i.e. sweet alcoholic drinks consisting of a mixture of distilled spirits and lemonades, fruit juices or other alcoholic other non-alcoholic beverages. The term "distilled spirit" includes both spirits and fermented products (e.g. beer, wine, cider) which have undergone technical treatment. Alcopops have an alcohol content 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.

## 2 Specific information that must be included in the customs declaration

### 2.1 Imports

#### 2.1.1 Imports of distilled spirits with taxation at the border

The following additional information must be provided in the import customs declaration (ICD):

Section	Additional information
Additional charges; type	280
Additional charges; scale	001, 002 or 003
Additional charges; quantity	Actual number of litres
Additional charges; vol. %	% volume
Additional charges; rate	29.00 / 14.50 / 116.00 / 0.00

#### 2.1.2 Imports of distilled spirits under tax suspension

The FOCBS can authorise importers to bring spirits under the tariff headings 1901.9045, 2106.9029, 2204, 2205, 2206, 2207.1000, 2208, 3203.0000, 3302.1000 to tax warehouses under tax suspension. Only holders of a tax warehouse licence entered in the [ethanol and spirits register](#) can benefit from tax suspension.

The person subject to the declaration obligation must request the suspension of taxes in the import customs declaration. The following additional information must be provided:

Section	Additional information
Authorisations; number	FOCBS authorisation number
Additional charges; type	280
Additional charges; scale	200
Additional charges; quantity	Actual number of litres
Additional charges; vol. %	% volume
Additional charges; rate	0.00

### 2.1.3 Imports of undenatured ethanol and other alcoholic products with utilisation permit

Undenatured ethanol is subject to spirits tax whatever its form and irrespective of how it is produced.

The FOCBS can authorise importers to bring undenatured ethanol into the customs territory tax-free if they are holders of a utilisation permit entered in the [ethanol and spirits register](#).

The tax exemption is only possible for undenatured ethyl alcohol under tariff numbers 2207.1000 and 2208.9010, as well as for alcoholic products with an alcohol content of more than 1.2% vol. under tariff numbers 1302.1900, 1806.2089, 1901.9094, 2101.1100/2099, 2103.2000, 2103.3019/9000, 2106.1011/1019, 2106.9029/9030, 2106.9050/9099, 3203.0000 and 3302.1000.

The person subject to the declaration obligation must request the tax exemption in the import customs declaration. The following additional information must be provided for ethanol under the tariff headings 2207.1000 and 2208.9010:

Section	Additional information
Authorisations; number	FOCBS utilisation permit number
Additional charges; type	280
Additional charges; scale	300
Additional charges; quantity	Actual number of litres
Additional charges; vol. %	% volume
Additional charges; rate	0.00

### 2.1.4 Special features with respect to the provisions on the incentive fee on volatile organic compounds (VOC) and mineral oil tax

Ethanol under tariff headings 2207.1000, 2207.2000 and 2208.9010 intended for purposes other than drinking or consumption is included in the positive list of products of the Ordinance on the Incentive Tax on Volatile Organic Compounds (OVOC; SR 814.018). Accordingly, it is subject to the VOC incentive fee if it is imported for purposes other than drinking or consumption. This does not apply in the case of ethanol used as a motor fuel, which is subject to mineral oil tax. Further information on this can be found in [Directive 67 incentive fee on volatile organic compounds \(VOCs\)](#) and/or in [Directive 09 mineral oil tax and CO<sub>2</sub> levy](#).

## 2.2 Exports

### 2.2.1 Exports of distilled spirits with request for refund of alcohol duties

The following additional information must be provided in the export goods declaration (E-GD):

Section	Additional information
Goods description	Type
Compensation type	With request for refund of alcohol duties (code 2)
Additional information data group	Vol. % (code A1101) Actual number of litres (code A1102)
Accompanying documents	Invoice/delivery note numbers

### 2.2.2 Exports of distilled spirits under tax suspension

The FOCBS can authorise exporters to export distilled spirits under tariff headings 1901.9045, 2106.9029, 2204, 2205, 2206, 2207.1000, 2208, 3302.1000 from their tax warehouse under tax

suspension. Only holders of a tax warehouse licence entered in the [ethanol and spirits register](#) can benefit from tax suspension.

The following additional information must be provided in the export goods declaration (E-GD):

Section	Additional information
Goods description	Type
Compensation type	With request for refund of alcohol duties (code 2)
Additional information data group	Vol. % (code A1101) Actual number of litres (code A1102)
Accompanying documents	Invoice/delivery note numbers

### 3 Stills and dealcoholisation plants

Article 7 of the AlcA stipulates that distillery equipment may be acquired (...) solely with authorisation from the FOCBS. "Distillery equipment" includes stills/distillation apparatus/distillation units/dealcoholisation plants and parts thereof. The importation of small distillation devices with a maximum capacity of 3 litres and their parts is exempt from the authorisation requirement. However, these devices may be used solely for the production of essential oils or herbal essences or for decorative purposes, and not for the production or re-distillation of alcohol.

Corresponding authorisations must be requested from the FOCBS ([alkohol@bazg.admin.ch](mailto:alkohol@bazg.admin.ch)) before importing. They are issued on a restrictive basis in accordance with the AlcA.

The FOCBS is entitled to confiscate distillery equipment that is imported without authorisation or to technically modify it in such a way that misuse is prevented (Art. 25 of the AlcA). The importer is also liable to prosecution, and criminal proceedings may be initiated.