

Tobacco tax

1. Tobacco tax

1.1 General

Tobacco tax is levied in accordance with the Federal Act on Tobacco Taxation ([SR 641.31](#)). Manufactured tobacco under tariff numbers 2402.1000/9000, 2403.1100/1900, 2403.9910, 2403.9990 and 2404.1100 as well as substitute products such as nicotine containing liquids for reusable e-cigarettes, liquids for disposable e-cigarettes, steam stones and molasses, mixtures without tobacco for water pipes, nicotine pouches, etc.

1.2 Revers liability

The importation of tobacco, manufactured tobacco and substitute products in commercial goods traffic is generally possible only if a revers number has been filed with the Federal Office for Customs and Border Security FOCBS, Tobacco and Beer Tax (TABI). In contrast, no revers number is necessary for manufactured tobacco in private goods traffic (statistical key 911, 913, 915 or 917).

Goods under tariff headings 2401.1010, 2010, 3010 and 2403.9100, 9940 can only be imported with a revers number from the number series 1000-7999, «for the commercial production of manufactured tobacco». This does not apply to «blunts» under tariff heading 2403.9100, which can be imported with a revers number from the number series 8000, «importation of finished goods».

The revers number has to be indicated on the import customs declaration.

If the importer does not have a revers number, TABI has to be contacted.

Instructions on how to obtain a revers number can be found in the [fact sheets on the commercial importation of manufactured tobacco](#).

1.3 Taxation of manufactured tobacco (tobacco tax)

Tobacco tax is levied in accordance with Annexes I-V of the [Tobacco Taxation Act](#); see also the [calculation table for the tax rates of manufactured tobacco](#).

1.3.1 Cigarettes (including cigarettes which do not contain tobacco)

The tax is made up of a specific proportion of 11.832 centimes per unit and an ad valorem percentage of 25 per cent of the retail selling price. The minimum tax rate is 21.210 centimes per unit.

	example 1	example 2
	CHF per 1000 units	CHF per 1000 units
Retail selling price (RSP)	315.00	420.00
Tax burden		
➤ specific	118.32	118.32
➤ ad valorem 25 % of the RSP	78.75	105.00
Total	197.10	223.35
Minimum rate	212.10	

Cigarettes are also subject to the domestic tobacco financing fund tax (SOTA) and that of the National Tobacco Control Fund of CHF 1.30 per 1000 units each; see also the [tax rate for cigarettes](#).

1.3.2 E-Cigarettes

Nicotine containing liquids for reusable e-cigarettes are subject to a tobacco tax of CHF 0.20 per millilitre. In the case of disposable e-cigarettes, the liquid is taxed at CHF 1.00 per millilitre, regardless of whether it contains nicotine.

The tariff classification is as follows:

- TN 2404.1290 / 914 disposable e-cigarettes with nicotine
- TN 2404.1290 / 916 nicotine-containing liquids for reusable e-cigarettes
- TN 2404.1990 / 914 disposable e-cigarettes without nicotine
- TN 8543.4000 / 912 reusable e-cigarettes with liquid containing nicotine

1.3.3 Cigars (including cigarillos, «Stumpen», «Kiel», «Toscani» and «Virginia»)

The tax is made up of a specific proportion of CHF 0.0076 per unit and an ad valorem percentage of 1 per cent of the retail selling price.

Example:

	CHF per 1000 units
Retail selling price (RSP)	15'000.00
Tax burden	
➤ specific	7.60
➤ ad valorem 1 % of the RSP	150.00
Total	157.60

1.3.4 Fine-cut tobacco (cigarette tobacco to roll your own cigarettes) and shisha tobacco

The tax is made up of a specific proportion CHF 46.00 per kg and an ad valorem percentage of 25 per cent of the retail selling price. The minimum tax rate is CHF 90.00 per kg net weight.

	example 1	example 2
	CHF per kg	CHF per kg
Retail selling price (RSP)	100.00	200.00
Tax burden		
➤ specific	46.00	46.00
➤ ad valorem 25 % of the RSP	25.00	50.00
Total	71.00	96.00
Minimum rate	90.00	

Fine-cut tobacco is on the contrary to shisha tobacco in addition subject to the domestic tobacco financing fund tax (SOTA) and that of the National Tobacco Control Fund of CHF 1.73 per kg net weight each.

Exception:

Holders of a revers of the series numbered 1000 - 7999 may import fine-cut tobacco that is not packaged for the retail trade and which will be used in the commercial manufacture of tobacco and substitutable products exempted from tobacco tax.

1.3.5 Other smoking tobacco apart from fine-cut tobacco and shisha tobacco (e.g. pipe tobacco) and other manufactured tobacco (hand-roll tobacco, cigar cuts and others)

The tax amounts to 16 per cent of the retail selling price.

Example:

	CHF per kg
Retail selling price (RSP)	150.00
Tax burden 16 % of RSP	24.00

Exception:

Holders of a revers of the series numbered 1000 - 7999 may import smoking tobacco that is not packaged for the retail trade and which will be used in the commercial manufacture of tobacco and substitutable products exempted from tobacco tax.

1.3.6 Chewing tobacco and snuff

The tax amounts to 10 per cent of the retail selling price.

Example:

	CHF per kg
Retail selling price (RSP)	400.00
Tax burden 10 % of RSP	40.00

1.3.7 Special products

Beedies

In terms of the customs tariff, «beedies» are regarded as cigarettes under tariff number 2402.2020 but are taxed in contrast on the basis of the tax tariff for cigars.

Blunts

«Blunts» are tobacco leaves from natural tobacco or homogenised or reconstructed tobacco leaf (HTL) for rolling cigarettes and other products; they are not subject to tobacco tax. They are classified under tariff heading 2403.9100 (HTL) or 2403.9990 (natural tobacco leaves).

Steam stones and molasses

Steam stones are a substitute for shisha. They consist of small mineral stones, glycerol and aromas. They are classified under tariff heading 2404. Tobacco tax is made up of a specific proportion CHF 46.00 per kg and an ad valorem percentage of 25 per cent of the retail selling price. The minimum tax rate is CHF 90.00 per kg net weight.

Aromatic molasses is used to freshen and strengthen the aroma of steam stones. The tax rate is the same as for steam stones. The tariff classification of steam stones and molasses is as follows:

- TN 2404.1210 / 999 containing nicotine and tobacco substitutes
- TN 2404.1290 / 918 containing nicotine but not tobacco substitutes
- TN 2404.1910 / 999 without nicotine but containing tobacco substitutes
- TN 2404.1990 / 916 without nicotine and tobacco substitutes

1.3.8 Imports to operators of authorised tobacco tax warehouses (note «tax warehouse tobacco»)

The FOCBS may authorise importers to accept and prepare manufactured tobacco in an authorised tax-free warehouse for dispatch. The tax will only be due upon removal from the warehouse and is levied directly by the FOCBS, Tabi.

In the import customs declaration, for the tobacco tax, and in the case of cigarettes and fine-cut tobacco the SOTA taxes and the tax for the National Tobacco Control Fund must be declared under the additional tax keys 201 and 202 respectively and for e-cigarettes the additional tax key 203. The tobacco tax rate must be declared as usual.

1.3.9 Import of manufactured tobacco and substitute products in private goods traffic

Manufactured tobacco and substitute products imported in private goods traffic can be taxed in accordance with the flat rates indicated in Tares. These flat rates include customs duty and tobacco tax. Net customs clearance is not permitted for private goods, as the rate for private goods already takes appropriate account of the weight of the packaging.

2. Assistance with customs clearance

2.1 Additional assessment details

For the assessment of manufactured tobacco (tariff headings: 2402.1000/9000, 2403.1100/1900, 2403.9910, 2403.9990 and 2404.1100) and substitute products such as e-cigarettes (2404.1290, 2404.1990 and 8543.4000) the person subject to the declaration obligation must provide the following additional details:

	Cigars	Cigarettes	Cut tobacco etc.	Assortments	E-cigarettes
Product main group	1	2	3	4	5
Product subgroup:					
01 =	Stumpen	Domestic tobacco	Pipe tobacco	Cigars	Liquids that are consumed using disposable e-cigarettes
02 =	Cigarillos	Maryland	Fine-cut tobacco	Cigarettes	Nicotine containing liquids consumed with refillable e-cigarettes
03 =	Kiel	American Blend	Shisha tobacco	Cut tobacco	
04 =	Longfiller	Orient	Chewing tobacco		
05 =	Mediumfiller	European Blend	Snuff		
06 =	Shortfiller	Virginia	Cigar cuttings, other		
07 =	Virginia / Brissago	other			
08 =	Toscani (whole)				
09 =	Toscanelli				
10 =	Beedies				
11 =	Blunts				
Serial number (product number)	Issued by the FOCBS, TABI, e.g. 325. Products that are not registered with the FOCBS are to be indicated with the number 999.				
Designation	Brand/product name, e.g. Marlboro Gold KS Box				
Retail price (=retail selling price)	CHF per unit (e.g. 0.30 for 30 centimes or 35.00 for CHF 35)	CHF per kg (e.g. 148.00)	CHF per assortment		

3. Trade regulations

Manufactured tobacco and substitute products may only be imported in retail packages (cigars and cigarettes at most 100 units, smoking tobacco and shisha tobacco at most 1000 g and fine-cut tobacco at most 250 g). In addition, packages must bear specific information already at the time of importation in accordance with [Art. 16 of the Federal Act on Tobacco Taxation](#). The provisions concerning manufactured tobacco also apply to substitute products in accordance with [art. 1, para. 3 of the Federal Act on Tobacco Taxation](#). In the case of electronic cigarettes, the absence of the retail selling price is tolerated.

Consignments with manufactured tobacco and substitute products, not corresponding to trade regulations may only be cleared with the authorisation of TABI.

Exceptions:

Consignments in private goods traffic.

4. Contact address

Federal Office for Customs and Border Security Tobacco and Beer Tax
Route de la Mandchourie 25
2800 Delémont

tabak@bazg.admin.ch

Tel. +41 (0)58 462 65 00