



Tobacco and Beer Taxation

Valid from 01.01.2018

CALCULATION TABLE FOR CIGARETTES

(up to a price of CHF 10.40 per packet, with price progression of 10 centimes)

Tax rate per 1000 units

Retail price		Tax component		Total tax rate
<i>per 20 units</i>	<i>per 1000 units</i>	<i>specific</i>	<i>ad valorem</i>	
CHF	CHF	CHF	CHF	CHF
up to 7.50	375.00	118.32	93.75	212.10
7.60	380.00	118.32	95.00	213.35
7.70	385.00	118.32	96.25	214.60
7.80	390.00	118.32	97.50	215.85
7.90	395.00	118.32	98.75	217.10
8.00	400.00	118.32	100.00	218.35
8.10	405.00	118.32	101.25	219.60
8.20	410.00	118.32	102.50	220.85
8.30	415.00	118.32	103.75	222.10
8.40	420.00	118.32	105.00	223.35
8.50	425.00	118.32	106.25	224.60
8.60	430.00	118.32	107.50	225.85
8.70	435.00	118.32	108.75	227.10
8.80	440.00	118.32	110.00	228.35
8.90	445.00	118.32	111.25	229.60
9.00	450.00	118.32	112.50	230.85
9.10	455.00	118.32	113.75	232.10
9.20	460.00	118.32	115.00	233.35
9.30	465.00	118.32	116.25	234.60
9.40	470.00	118.32	117.50	235.85
9.50	475.00	118.32	118.75	237.10
9.60	480.00	118.32	120.00	238.35
9.70	485.00	118.32	121.25	239.60
9.80	490.00	118.32	122.50	240.85
9.90	495.00	118.32	123.75	242.10
10.00	500.00	118.32	125.00	243.35
10.10	505.00	118.32	126.25	244.60
10.20	510.00	118.32	127.50	245.85
10.30	515.00	118.32	128.75	247.10
10.40	520.00	118.32	130.00	248.35