

FOCBS - Tobacco products

1. General

1.1 Background

Anyone importing tobacco products or substitutes for resale requires an authorisation ("revers") from the [FOCBS](#). Goods under tariff heading 2403.9100 can be imported only with a revers from the number series 1000-7999, "for the commercial production of manufactured tobacco". This does not apply to blunts, which can be imported with an undertaking from the number series 8000, "importation of finished goods".

The import of tobacco products or substitutes for special purposes (e.g. tests) requires an individual authorisation from the FOCBS: [FOCBS - Individual tobacco authorisations](#).

1.2 Legal basis and information

- Federal Act on Tobacco Taxation ([SR 641.31](#))
- FOCBS webpage: [Tobacco Excise Tax](#)
- [Factsheets on the commercial importation of tobacco products](#)

1.3 Reference in Tares

Tariff items that are relevant from a tobacco law perspective contain the note "Authorisation requirement: FOCBS-TAB2".

1.4 Terminology

Tobacco products and substitutes	- Cigars - Cigarillos - Cigarettes - Smoking tobacco (incl. tobacco products for heating, shisha pipes, chewing tobacco and snuff) - Tobacco substitutes
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2. Information in the customs/goods declaration

Anyone importing tobacco products or substitutes 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 911 "FOCBS - Tobacco products"
	e-dec: - Authorisation requirement "yes" - Authorising office "FOCBS-TAB2"
Additional details	- Authorisation number - Authorisation holder¹

3. Further information

Information on tobacco duty

- [Tobacco Tax](#)
- Directive R-120 Cross-border movement of tobacco and tobacco products

The Directive 120 is available in [German](#), [French](#) and [Italian](#).

¹ Only for declarations in Passar.