



Imposte sul tabacco e sulla birra

Valida dal 01.01.2018

TABELLA DI CALCOLO PER LE SIGARETTE

(fino a fr. 10.40 al pacchetto, con una progressione del prezzo di 10 centesimi)

Aliquota d'imposta per 1000 pezzi

Prezzo al minuto		Componente fiscale		Aliquota d'imposta complessiva fr.
<i>per 20 pezzi</i> fr.	<i>per 1000 pezzi</i> fr.	<i>specifica</i> fr.	<i>ad valorem</i> fr.	
fino a 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