



Information on the Importation of Cigarette Paper and Blunts for CannaTrade.ch

Policy

Cigarette paper and blunts are assessed duties when imported into Switzerland.

The following duties are assessed:

Customs Duties

Cigarette Paper

In booklets or sleeves (incl. „cones“)	Fr. 43	Per 100 kg of gross weight
In rolls with a width of no more than 5 cm	Fr. 14	Per 100 kg of gross weight
Other	Fr. 15	Per 100 kg of gross weight

Imports from EU, EFTA, DC¹, and aFHA countries are duty free, as long as a valid certificate of origin is shown to the customs officials.

Blunts are assessed the same duties as cigars Fr. 1,445 Per 100 kg of gross weight

Imports from EFTA countries are duty free; imports from Mexico are assessed a reduced duty (Fr. 1,155 per 100 kg of gross weight), as long as a valid certificate of origin is shown when clearing customs.

Excise Taxes

- *Cigarette Paper*

Excise taxes are assessed for booklets or sleeves (incl. „cones“) for 50 or 100 pieces, as well as for cigarette paper in rolls for making 50 or 100 leaves at the rate of **60** or **120 Rappen** (Swiss Frank cents), respectively. If a box contains a quantity of booklets or sleeves (incl. „cones“) that is not divisible by 50, the quantity will be rounded up to the next 50-lot for assessing the tax. The same process is used when assessing taxes for cigarette paper in rolls.

Cigarette Paper in Rolls

Up to 5 m of length

Excise Tax of 60 Rappen

Over 5 m of length

Excise Tax of 120 Rappen

- *Blunts*

No excise taxes.

VAT

7.6 %.

Exhibitors

When crossing the border, cigarette paper and blunts, as well as any other dutiable goods must be declared to the customs officials. **Excise stamps** for cigarette paper must be obtained from the **Directors of the Exposition** upon payment of the excise taxes (the customs officials do not have any excise stamps).

No cigarette paper may be exhibited or sold without excise stamps.

This sheet must be shown to the customs officials upon importation.

Sincerely,

Fritz Weber

Director of Tobacco and Beer Taxation

¹ DC = Developing Countries