

## Appendix A1 Fuels from biogenic waste or production residues

(in accordance with Art. 12b para. 2 of the MinOTA)

**English is not an official language of the Swiss Confederation. Applications are to be submitted in German, French or Italian. This translation is provided for information purposes only and has no legal force.**

### Important notes for completing this form

- This form must be completed if a fuel is produced entirely from biogenic waste or production residues.
- If more space is required, you can add additional lines to the tables or provide the relevant information on a separate sheet.

### 1. Raw materials for fuel production

What raw materials are used for fuel production? Please answer the three questions below. If you are referred to further questions, please follow the instructions. Then continue by completing question no. 2:

1. Do all of the raw materials used fulfil the conditions of the <a href="#">positive list of the Directorate General of Customs</a> ? <sup>1</sup>	<input type="checkbox"/> yes → complete section 1.1	<input type="checkbox"/> no
2. Are raw materials used that have no economic value or are worthless <sup>2</sup> and are not already covered by the positive list of the Directorate General of Customs?	<input type="checkbox"/> yes → complete section 1.2	<input type="checkbox"/> no
3. Are raw materials used that have economic value and are not covered by the positive list of the Directorate General of Customs?	<input type="checkbox"/> yes → complete section 1.3 (incl. enclosures)	<input type="checkbox"/> no

#### 1.1 Materials on the positive list of the Directorate General of Customs in line with the corresponding conditions

The information below must be completed only for liquid biogenic fuels:

Starting material/raw material	Source/origin/designation, waste + production residues from:	Comments

<sup>1</sup> The current positive list of the Directorate General of Customs is available on the website of the Federal Customs Administration: [www.minoest.admin.ch](http://www.minoest.admin.ch) > Biogenic fuels.

<sup>2</sup> This includes materials that are given free of charge to the fuel production plant or for which the provider must pay a disposal fee. Transport costs are not taken into account.

If waste or residues are generated at a company (including farms) and processed by the company itself to produce fuel, satisfactory evidence (e.g. with confirmations, expert reports, analyses, documentation, photos, etc.) must be provided that the materials are worthless or that a disposal fee would have to be paid for them.

**1.2 Materials with no economic value (worthless materials):**

All raw materials that are not already covered by the positive list of the Directorate General of Customs and that have no economic value or are worthless materials must be listed below.

Starting material/raw material	Source/origin/designation, waste + residues from:	Comments

**1.3 Materials with economic value that are not on the positive list of the Directorate General of Customs**

All materials that are not on the positive list of the Directorate General of Customs and that have economic value must be listed below individually for each production plant (plant where the materials are generated as waste or as production residues). Please also provide the full address of the production plant. If more space is required, you may list the information on a separate sheet in the same format as below (including consecutive numbering).

No.	Starting material/raw material	Source/origin/designation, waste + residues from:	Production plant: Company/address
1			
2			
3			
4			
5			
6			

For every line completed, please fill in the separate document "Enclosure to Appendix A1" (download from: [www.minoest.admin.ch](http://www.minoest.admin.ch) > Biogenic fuels). Please refer to the table above when numbering the enclosures.

**2. State of the art**

Are other greenhouse gases or environmental pollutants released during production? <input type="checkbox"/> No <input type="checkbox"/> Yes → Which ones?
Is methane released during production of the fuel? <input type="checkbox"/> No <input type="checkbox"/> Yes → How high is the methane loss? Percentage %

<p><b>By signing this form, I confirm the truthfulness of the information provided therein.</b></p> <p><b>I undertake to notify the Directorate General of Customs immediately of any changes concerning the biomass used or the other renewable energy sources and the manufacturing process that could result in ecological and social requirements no longer being fulfilled as well as changes concerning the product flow or the persons involved in trading.</b></p> <p><b>I confirm that I have taken note of the explanations on the form.</b></p> <p><b>I will take steps to inform all persons involved in product flow and trading of the requirements.</b></p> <p><b>I am further aware that failure to provide the proof, declarations and information required constitutes an offence under the Mineral Oil Tax Act and will incur a fine.</b></p>		
Place	Date	Legally valid signature .....

Enclosures:

- ... Enclosure(s) to appendix A1 to form 45.85 including documents to be provided
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## Explanations on appendix A1 to form 45.85

### 1. Legal foundations

The general legal foundations are as defined in the explanations on form 45.85.

In this respect, it should be explained that in accordance with Article 12*b* paragraph 2 of the MinOTA, the requirements listed under Article 12*b* paragraph 1 letters a to d of the MinOTA are considered to be fulfilled in all cases if the biogenic fuels are produced from biogenic waste or production residues using state-of-the-art technology.

### 2. Principle

When assessing whether a biogenic fuel was produced from biogenic waste or production residue (in accordance with Art. 12*b* para. 2 of the MinOTA), the following principle applies:

**The terms waste and production residues within the meaning of the MinOTA refer to the following materials of plant or animal origin:**

- 1. Materials that are on the positive list of the Directorate General of Customs in line with the corresponding conditions;**
- 2. Materials with no economic value;**
- 3. Materials whose value relative to total proceeds is small and which are not generally used to produce foodstuffs or animal feed.**

For liquid biogenic fuels, the raw materials used must always be indicated even when they are on the positive list of the Directorate General of Customs (section 1.1).

Materials that are not on the positive list of the Directorate General of Customs and do not meet the corresponding conditions must be listed individually in section 1.2 and/or section 1.3. In order to assess if a material with no economic value (section 1.2) is waste or production residue in accordance with the MinOTA, additional documents must be submitted with the application (see the sections in question). The documents submitted will be treated as confidential and are subject to official secrecy regulations.

In connection with state-of-the-art technology, the direct emissions from the process into the air, water and soil are considered (e.g. residual methane arising during the preparation of biogas, or emissions of volatile substances arising during biodiesel production). These emissions must be dealt with in accordance with current technological developments.

### 3. Applicant's duty of notification in respect of changes to information

Applicants must notify the Directorate General of Customs immediately of any changes concerning the biomass used or the other renewable energy sources and the manufacturing process that could result in the ecological and social requirements no longer being fulfilled as well as changes concerning the product flow or the persons involving in trading (Art. 19*h* para. 2 of the MinOTA). The Directorate General of Customs shall then check if a new application possibly needs to be submitted.

### 4. Violations

Violation of the obligation to provide proof, declarations and information constitutes an offence under the MinOTA. Moreover, anyone who provides untrue information concerning compliance with ecological or social minimum requirements or who violates the minimum requirements after tax relief has been granted will be liable to pay a fine. The mineral oil tax will also be payable retroactively.