



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.

Application for tax relief for biogenic fuels Proof of fulfilment of ecological requirements and substantiation of fulfilment of social requirements

Under Article 12b of the Mineral Oil Tax Act (MinOTA; SR 641.61) and Articles 19c and 19d of the Mineral Oil Tax Ordinance (MinOTO; SR 641.611), tax relief may be granted for biogenic fuels if ecological and social requirements are fulfilled.

Please leave blank

1. Applicant:

Applicant type	<input type="checkbox"/> Swiss producer		<input type="checkbox"/> Swiss importer	
Company				
Street		Number		
Postcode		Town/city		

2. Contact person

Surname		First name	
Telephone		Email	

3. Biogenic fuel:

Type of fuel	Please select...		
Customs tariff number		Code	
Form (only imports)	In what form is the biogenic fuel imported? <input type="checkbox"/> pure <input type="checkbox"/> blend -> Please select...		
Use of additives (except odorants)? If yes, please tick accordingly.	<input type="checkbox"/> in summer		<input type="checkbox"/> in winter
Raw material(s)	<input type="checkbox"/> waste and production residues ¹ → complete appendices A1 + B <input type="checkbox"/> Other → complete appendices A2 + B + C		
Production process			
Address of plant location (to be provided only by Swiss producers)			
Use of fuel	<input type="checkbox"/> for sale and commercial own consumption <input type="checkbox"/> for private own consumption <input type="checkbox"/> for power generation (stationary use) <input type="checkbox"/> other use:		

¹ See section 2 of the Explanations to Appendix A1 for a definition of biogenic waste and production residues.

4. Samples

For liquid biogenic fuels, samples must be submitted with the application. Depending on whether additives are added to the fuel, the following samples must be presented:

Fuels with additives	Additive-free fuels
<ul style="list-style-type: none"> - Raw material: 2 x 250ml samples - Fuel with additive: 2 x 250ml samples - Additive-free fuel: 2 x 250ml samples - Additive: 2 x 50ml samples - Additive composition (see section 2.3 of the explanations) - Information on the additive-mixture ratio 	<ul style="list-style-type: none"> - Raw material: 2 x 250ml samples - Fuel: 2 x 250ml samples

IMPORTANT: If the corresponding samples cannot be presented, the ecological and social certificate will not be issued.

5. Trade route and product flow:

5.1. Raw materials

The full trade route and product flow of the raw materials – depending on the type of raw material – must be indicated in appendices A1 and A2.

5.2 Fuels (only imported fuels)

Trade route:

All of the fuel producer's persons involved in the trading and any other traders up to the Swiss importer must be indicated. Depending on the certificate/fuel, only one trade route is possible. Please indicate the full address for each one.

Fuel producer	Trader 1	Trader 2 (exporter)	Swiss importer
	→	→	→

Product flow:

The product flow (goods route) from the fuel producer and any interim storage locations up to the Swiss border must be indicated in the table below. All product flows (goods routes) must be indicated (several variants possible). Please indicate the full address for each one. If more space is required, the information can be listed on a separate sheet in the same format as below.

Fuel producer	Storage 1	Storage 2	Swiss border
	→	→	→ Importation into Swiss

By signing this form, I confirm the truthfulness of the information provided therein.

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 and the persons involved in trading.

I confirm that I have taken note of the explanations on the form.

I will take steps to inform all persons involved in the product flow and trading of the requirements.

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.

Place	Date	Legally valid signature
-------	------	--------------------------------------

Enclosures:

- Appendix A1: Fuels from biogenic waste or production residues
- Appendix A2: Fuels from biomass or renewable energy sources
- Appendix B: Substantiation of compliance with social legislation in the production of biogenic fuels
- Appendix C: Declaration concerning the lawful acquisition of the areas under cultivation for the production of raw materials to manufacture biogenic fuels
- Samples for liquid biogenic fuels (as established in section 2.3 of the explanations)
-

NOT OFFICIAL

Explanations on Form 45.85

1. Legal foundations

Biogenic fuels qualify for tax relief if they satisfy the ecological and social requirements laid down in Article 12b paragraph 1 letters a to e of the Mineral Oil Tax Act of 21 June 1996 (MinOTA; SR 641.61) in conjunction with Articles 19c and 19d of the Mineral Oil Tax Ordinance of 20 November 1996 (MinOTO; SR 641.611).

Article 12b paragraph 2 of the MinOTA states that the requirements in letters a to d 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.

If the application is approved, the Directorate General of Customs will inform the applicant in writing of the verification number.

In accordance with section 7.13 of the Annex to the Ordinance of 4 April 2007 on Federal Customs Administration Charges (SR 631.035), a fee is charged for processing applications for tax relief on biogenic fuels. The following fees apply:

– Applications for fuels in accordance with Article 12b paragraph 2 of the MinOTA that are produced exclusively from raw materials on the positive list of the Directorate General of Customs	CHF 100
– Other applications for fuels in accordance with Article 12b paragraph 2 of the MinOTA	CHF 300
– Applications for other fuels	CHF 1,000

The fee is payable even if the application is refused.

2. Principles

2.1 Segregated product flows

Fuels must always be physically produced from the raw materials applied for or authorised in the application procedure. Mixing with other raw materials and/or fuels is not permitted at any time (fully segregated product flow). Mass balance calculations, as recognised by the EU², will not be tolerated at any time. The applicant is responsible for the segregation of raw materials and/or fuels. He/she must take appropriate measures in this respect.

2.2. Trade route and product flows

All persons involved in the trading and product flow of all of the raw materials and the fuels produced must always be stated in full and bindingly. Information from the raw materials producer, any traders or storage locations up to the importation of the biogenic fuel and the domestic producer must therefore be registered.

An exception to this principle are raw materials (from the raw materials producer up to and including the fuel producer) that are on the positive list of the Directorate General of Customs (in line with the corresponding conditions). For these raw materials, it is not necessary to provide trade route and product flow details (between the raw materials producer and the fuel producer).

The principle of mandatorily submitting a separate application for tax relief for each fuel and each fuel trade route from defined raw materials applies.

All persons involved in trading and the product flow listed under section 5.2 of this form must submit a statement confirming that the fuel named in this application is transported and/or stored in a segregated manner and that it is not mixed with other fuels at any time.

² The EU mass balance calculation system allows mixing of consignments of raw materials or biogenic fuels with different sustainability characteristics. The added amount of biogenic fuels that meet the criteria must match the amount that can be extracted from the mixture (same as in green electricity management). In other words, the sum of all consignments extracted from the mixture must have the same sustainability characteristics in the same amounts as the sum of all consignments added to the mixture.

2.3 Samples

For liquid biogenic fuels, samples must be submitted with the application. The following points must be observed when collecting the samples:

- At the fuel production plant, the samples must be taken from the raw materials tank and from the fuel produced from these materials;
- When taking the samples, care should be taken to ensure that all of the aforementioned samples come from the same batch;
- Industry-standard clean aluminium bottles are to be used;
- The composition of the additives must contain the individual components with their weight proportions as percentages of the overall product;
- Brochures, factsheets or other information on the mixing ratio of the additive and fuel must be submitted.

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 ecological and social requirements no longer being fulfilled as well as changes concerning the product flow or the persons involved in trading (Art. 19h para. 2 of the MinOTO). 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.