

Appendix B Substantiation of compliance with social legislation in the production of biogenic fuels

(in accordance with Art. 12b para. 1 lit. e of the MinOTA and Art. 19d para. 1 lit. b of the MinOTO)

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.

Self-declaration

As a member of the management board, I hereby confirm that our company

name and address:

and the subcontractors and/or sub-suppliers contracted by us:

name(s) and address(es):

in manufacturing or producing biogenic fuels and in cultivating, processing or otherwise using the starting materials have complied with the international standards listed below and have acted in accordance with these standards as follows:

Ensuring freedom of association and right to collective bargaining

- We/they have not hindered the right of workers and employers to form free and independent organisations (social partners) without prior approval for the purpose of promoting social dialogue and improving production conditions (ILO Convention no. 87);
- We/they have not hindered free collective bargaining and have not caused the dismissal of or otherwise prejudiced a worker because of union membership (ILO Convention no. 98);

Prohibition of forced labour

- We/they have not tolerated or made use of any forced or compulsory labour, any non-voluntary labour from private prisons or any non-voluntary and/or underpaid labour from public prisons (ILO Conventions nos. 29 & 105);

Prohibition of child labour

- We/they have involved children under the age of 18 in the manufacturing or production process only for purposes of training or temporary assistance. Any activities performed by children have in no way jeopardised their health, safety or morals (ILO Convention no. 182);
- We/they have not involved children under the age of 15 in the manufacturing or production process by way of employment or work (ILO Convention no. 138);

Prohibition of discrimination in employment and occupation

- We/they have not any made any distinction, exclusion or preference on the basis of race, colour, sex, religion, political opinion, national extraction or social origin which has had the effect of nullifying or impairing equality of opportunity or treatment in employment or occupation (ILO Convention no. 111);
- We/they have ensured equality of remuneration and have made no distinctions on the grounds of gender in calculating and paying the ordinary, basic or minimum wage or salary and any additional emoluments payable in cash or in kind for work of equal value (ILO Convention no. 100).

In signing this form, I confirm that I am aware that changes in manufacturing or production that affect the aforementioned standards must be notified immediately to the Directorate General of Customs.

I further declare that the companies named above comply with applicable national social legislation.

I have noted the explanations on this form.

Place	Date	Legally valid signature
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NOT OFFICIAL

Explanations on appendix B to form 45.85

Legal basis

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

Furthermore, the legal foundations for the self-declaration mentioned in appendix B are contained in Article 12*b* paragraph 1 letter e of the Mineral Oil Tax Act of 21 June 1996 (MinOTA; SR 641.61) and in Article 19*d* paragraph 1 letter b and paragraph 2 in conjunction with Article 19*g* paragraph 2 letter b and Article 19*f* paragraphs 1 and 3 of the Mineral Oil Tax Ordinance of 20 November 1996 (MinOTO; SR 641.611).

On the basis of the acts and ordinances referred to, tax relief is granted for biogenic fuels if – in addition to the other conditions – manufacturers, producers or importers can substantiate to the Federal Department of Economic Affairs, Education and Research (EAER)/State Secretariat for Economic Affairs (SECO) by means of documents that they and other suppliers have complied with social production conditions, comprising as a minimum the ILO Core Conventions.

Compliance with these conditions does not in itself constitute direct grounds for the granting of tax relief by the Directorate General of Customs.

Internal organisation

The substantiation of compliance with the ILO Core Conventions will be facilitated if:

- members of the management board are informed of the declaration that has been made and responsibilities within the executive management for continuous compliance with and monitoring of these standards are defined;
- the self-declaration is made public and accessible in a language understood by the employees and, where appropriate, information about the content of the self-declaration is also provided verbally;
- compliance with the ILO Core Conventions and national social legislation is documented in a way that enables this compliance to be substantiated.

Subcontractors and suppliers

The applicant contractually binds subcontractors and suppliers to comply with the international labour standards referred to in the self-declaration. Applicants may, for example, require a self-declaration to be signed for this purpose.

Substantiation

The EAER/SECO reserves the right to require submission of additional declarations and documents to substantiate compliance with social production conditions.

Further enquiries

The EAER/SECO may obtain information on compliance with social production conditions from sources including the subcontractors and suppliers named in the self-declaration, relevant official bodies, institutions and organisations, and from organisations composed of equal numbers of representatives of employers and workers, where these exist.

Duty of cooperation, data protection and penalties

The applicant is obliged to provide the declarations and documents considered necessary by the EAER/SECO for substantiation.

Information provided to official bodies in connection with the substantiation of fulfilment of the social requirements for biogenic fuels is subject to data protection in accordance with Annex A 45*a* of the Data Processing Ordinance of 4 April 2007 of the Federal Customs Administration (SR 631.061).

Violation of the obligation to provide declarations, information and substantiation constitutes an offence under the Mineral Oil Tax Act. Anyone who provides untrue information in connection with the social requirements or who violates the social requirements after tax relief has been granted will be liable to a fine. The mineral oil tax will also be payable retroactively.