

Mineral Oil Tax

1. General

The following requirements must be fulfilled when importing goods liable to the mineral oil tax. For each tariff heading concerned, the tax rate is shown on the "Display details" page, under "Additional charges", together with the Additional Charge Code and the Scale of Additional Charges.

Upon importation, the tax declaration is made on the customs declaration. The warehouse code indicates (field "warehousing codes") under which tax regime the goods are declared. There are the following warehousing codes:

- LC 1 Importation for free circulation with final tax declaration;
- LC 2 Importation for free circulation with provisional tax declaration;
- LC 3 Importation to an approved warehouse with a consignment note;
- LC 4 Importation to a compulsory stockholding warehouse not part of an approved warehouse with a consignment note;
- LC 5 Importation with accompanying documents which are valid for 3 months for consumers with special privileges.

In the tax declarations of importations for free circulation, the Additional Charge Code and the Scale of Additional Charges must be declared for the purposes of levying the mineral oil tax ("additional charge" section).

The applicable rates comprise the tax tariff as per Annexes 1 and 1a to the Mineral Oil Tax Act ([CCFL 641.61](#)) and the tax relief as per the Federal Department of Finance Ordinance ([CCFL 641.612](#)), but not the tax relief granted in the reimbursement procedure.

[General information on the Mineral Oil Tax](#)

[Administrative provisions on the Mineral Oil Tax \(R-09\)](#) (in German, French or Italian)

2. Heating oil quality diesel oil

Diesel oil under tariff heading 2710.1912 / keys 940 + 941 (gas oil in heating oil quality) must in principle be transported as untaxed goods to an approved warehouse, where it will later be transformed into extra-light heating oil. In some special cases, for instance for small quantities intended for testing engines or vehicles, the goods may be imported for free circulation with an authorisation from the Federal Office for Customs and Border Security (FOCBS). For customs declarations such as these, the Mineral Oil Tax Section of the FOCBS must be contacted (tel. 058 462 67 77).

3. Basic petrol RBOB for bioethanol blending

Basic petrol RBOB for bioethanol blending (tariff heading 2711.1211) (statistical key 924) may only be conveyed to an approved warehouse (CE 3). Releases of pure RBOB for free circulation from an approved warehouse are not allowed.

4. Tax relief

Tax relief may be granted only for goods marked with

- " tax-privileged use, with an end-use statement", insofar as
 - the goods are used for the tax-privileged purposeand
 - the end-use is stated in the customs declaration (e.g. "toluene, not intended for use as a fuel").
- tax-privileged use, with commitment", insofar as
 - the goods are used for the tax-privileged useand

- the importer has filed a commitment with the FOCBS. The names of the companies which have done so are provided to the customs offices in the form of an intranet database. In the declarations regarding importations for free circulation, the number of the commitment must be stated in the declaration (field "authorization").

[Internal link to the databank "Commitments" database](#)

5. Biofuels

The following are regarded as biofuels:

- Bioethanol: ethanol made from biomass or other renewable energy sources (tariff headings 2207.1000 and 2207.2000);
- Biodiesel: fatty acid monoalkyl esters from vegetable or animal oils (tariff heading 3826.0010);
- Biogas: methane-rich gas from the fermentation or gasification of biomass (including landfill and digester gas), liquefied (tariff heading 2711.1910) or in gaseous form (tariff heading 2711.2910);
- Biomethanol: methanol made from biomass or other renewable energy sources (tariff heading 2905.1110);
- Biohydrogen: biohydrogen made from biomass or other renewable energy sources, in gaseous form or liquefied (tariff heading 2804.1000);
- Synthetic biofuels:
 - Hydrogenated vegetable or animal oils and fats: oils and fats thermo-chemically treated with hydrogen (tariff headings 2710.1912 and 2710.1919);
 - Synthetic gas: made from biomass liquefied (tariff heading 2711.1910) or in gaseous form (tariff heading 2711.2910);
 - Biodiesel distillation residues: fatty acid monoalkyl ester distillates (tariff heading 3824.9920);
- Vegetable or animal oils or vegetable or animal waste oils (tariff headings 1501-1522).

In the case of the assessment of biofuels with tax relief, the registration number must be indicated in the section "authorisations" (for numbers between: pure biofuels 100'001 and 199'999, mixes of fuels 500'001 and 599'999). In addition, the goods description must indicate from which raw materials a biofuel was manufactured. Importers whose assessment of the ecological and social certificates is still pending and who therefore do not have a registration number may have their goods assessed temporarily.

When mixes of such fuels are imported under tariff headings 2710.1211 (e.g. petrol E5 with 5% bioethanol), 2710.2010, 2710.2090 (e.g. diesel oil B7 with 7% biodiesel) or 3824.9920 (e.g. E85), each fuel portion (biofuels with proof, without proof and the fossil portion) must be declared separately with its respective tariff number and its statistical key in the customs declaration.

Depending on the type of biofuel, observe the following:

- Bioethanol under tariff headings 2207.1000 and 2207.2000 to be used as a fuel may only be conveyed as tax-free goods to an authorised warehouse (CE 3) where, at a subsequent point in time, it will be mixed with petrol. It is not allowed to release pure bioethanol for free circulation!
- Pure biodiesel under tariff heading 3826.0010 / keys 922 + 923 can be imported with warehousing codes (CE) 1 - 5.
- Biogas (tariff headings 2711.1910 / keys 922 + 923 and 2711.2910 / keys 922 + 923), biohydrogen (tariff heading 2804.1000 / keys 922 - 925) and synthetic gas (tariff headings 2711.1910 / keys 932 + 933 and 2710.2910 / keys 932 + 933) in liquefied or gaseous form can only be imported with warehousing code (CE) 1. They must additionally be declared with the clearing service of the Swiss Association of Gas Industry (VSG) (ASIG).
- Mixed biofuels E5 (tariff heading 2710.1211 / keys 925 - 929), E10 (tariff heading 2710.1211 / keys 935 - 939), E85 (tariff heading 3824.9920 / keys 975 - 979) as well B7 (tariff heading 2710.2010 / keys 925 - 929) may be imported with warehousing codes (CE) 1 - 5.
- Hydrogenated vegetable or animal oils and fats (tariff headings 2710.1912 / keys 901 + 902 and 271.1919 / keys 901 + 902) may be imported with warehousing codes (CE) 1 - 5.
- Biofuels not specifically mentioned and mixtures of such biofuels can be imported under warehousing codes (CE) 1, 2 and 5.

Substances relating to chapter 15 and tariff headings 2207.1000 and 2207.2000 in combination with the statistical key 990 (for fuel production) may only be processed to fuels in a manufacturing facility approved by the FOCBS.

6. Biogenic combustibles and biogenic products for other purposes

Pure biogenic combustibles and biogenic products for other purposes (e.g. for technical purposes) are not subject to the mineral oil tax legislation or the CO₂ tax legislation. In consequence, such products are not liable to the mineral oil tax or the CO₂ tax.

Bio heating oil, pure or mixed, is marked in the Tares with the note "bio heating oil, with commitment". The biogenic part may be assessed untaxed if the goods are used as a combustible and the importer has deposited a commitment with the FOCBS.

When mixes of such combustibles are imported under tariff headings 2710.2090 (e.g. extra light heating oil with 3% biodiesel) and 3826.0090 (e.g. extra light heating oil with 70% biodiesel) the fossil and biogenic portion must be declared separately with its respective tariff number and its respective statistical key. The fossil portion is subject to the mineral oil tax.

Mixtures under tariff heading 2710.2090 as well as 3826.0090 can only be taxed with the warehousing codes 1, 2 or 5. Imports with warehousing codes 3 and 4 is not possible.

7. Special regulation for biogenic aviation fuel under tariff number 2710.1911

Biogenic aviation fuel under tariff number 2710.1911 (sustainable aviation fuel, hereinafter referred to as SAF) cannot benefit from tax exemption and, with the exception of the separate declaration in the import customs declaration, is treated in the same way as fossil aviation petroleum for tax purposes.

Aviation fuel is assessed for importation as follows:

- Pure fossil aviation fuel under tariff number 2710.1911 key 912
- Pure SAF under tariff number 2710.1911 key 930
- Mixture of fossil aviation fuel and SAF under tariff number 2710.1911 key 941 (fossil share) and 942 (biogenic share)

It should be noted that 2 tariff items must be declared upon importation in the case of a mixture. Further explanations can be found in [section 4.7.8 et seq. of Directive R-09](#) (in German only).