

# Mineral oil tax

## 1. General

The following requirements must be fulfilled when importing goods liable to 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 warehousing code indicates ("warehousing codes" section) under which tax regime the goods are declared for tax purposes. The following warehousing codes exist:

- 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 5 Importation with accompanying documents which are valid for three months for consumers with special privileges.

In the tax declarations concerning importations for free circulation, the additional charge code and the scale of additional charges must be declared for the purposes of levying 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 ([SR 641.61](#)), and the tax relief as per the Federal Department of Finance Ordinance ([SR 641.612](#)), but not the tax relief granted in the reimbursement procedure.

[General information on mineral oil tax](#)

[Administrative provisions on mineral oil tax \(R-09\)](#)

## 2. Heating oil quality diesel oil

Diesel oil under tariff heading 2710.1912 / statistical keys 908 + 909 (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, Incentive Fees, Automobile Duty (MLA) Section of the FOCBS must be contacted (tel. 058 462 65 47).

## 3. RBOB petrol for renewable ethanol blending

RBOB petrol for renewable ethanol blending under tariff heading 2710.1211 / statistical key 924 may only be conveyed to an approved warehouse (LC 3). It is not permitted to remove unblended RBOB from an approved warehouse and place it into free circulation.

## 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 purposeand
  - 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 as follows:

<b>Identification Regulation</b>	Passar:
	- Regulation 1 (yes) - Regulation code 930 «FOCBS - MOT obligation»
<b>Additional information</b>	E-dec:
	- Authorisation requirement: yes - Authorising authority 096 «FOCBS-ObIM»
<b>Additional information</b>	- Authorisation number

[database \(for internal use only\)](#)

## 5. Renewable fuels

The following are considered renewable fuels:

- Renewable ethanol: 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);
- Renewable methanol: methanol made from biomass or other renewable energy sources (tariff heading 2905.1110);
- Renewable hydrogen: hydrogen made from biomass or other renewable energy sources, in gaseous form or liquefied (tariff heading 2804.1000);
- Synthetic renewable fuels:
  - 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);
- Hydrogenated vegetable and animal esters, fatty acids, oils and waste oils (HVO/HEFA; hydrotreated vegetable oil / hydroprocessed esters and fatty acids) that have been thermo-chemically treated with hydrogen (tariff headings 2710.1911, 2710.1912 and 2710.1919);
- Vegetable and animal oils or vegetable and animal waste oils (tariff headings 1501-1522).

In the case of the assessment of renewable fuels with tax relief, the verification number (number ranges: pure renewable fuels 100,001 to 199,999, fuel mixtures 500,001 to 599,999) must be indicated as follows:

<b>Identification Regulation</b>	Passar:
	- Regulation 1 (yes) - Regulation code 931 «FOCBS - MOT renewable fuels»
<b>Additional information</b>	E-dec:
	- Authorisation requirement: yes - Authorising authority 093 «FOCBS-rFu»
<b>Additional information</b>	- Authorisation number

In addition, the goods description must indicate the raw materials used to manufacture a renewable fuel. 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 importing fuel mixtures under tariff headings 2710.1211 (e.g. E5 petrol with 5% renewable ethanol), 2710.1911, 2710.1912 and 2710.1919 (e.g. sustainable aviation fuel [SAF]), 2710.2010 (e.g. B7 diesel oil with 7% biodiesel) or 3824.9920 (e.g. E85), the shares of renewable fuels with proof, without proof and the fossil portion must each be shown in a separate tariff row with different statistical keys in the import customs declaration.

Depending on the type of renewable fuel, the following must be observed:

- Renewable ethanol under tariff headings 2207.1000 and 2207.2000 to be used as a fuel may only be conveyed as tax-free goods to an approved warehouse (LC 3), where it will be mixed with petrol at a later date. Unblended renewable ethanol may not be released into free circulation.
- Pure biodiesel under tariff heading 3826.0010/keys 922 + 923 can be imported with warehousing codes 1 to 5.
- Biogas (tariff headings 2711.1910/keys 922 + 923 and 2711.2910/keys 922 + 923), renewable hydrogen (tariff heading 2804.1000/keys 922 to 925) and synthetic gas (tariff headings 2711.1910/keys 932 + 933 and 2711.2910/keys 932 + 933) in liquefied or gaseous form can only be imported with warehousing code 1. These renewable fuels must be settled via the enforcement unit.
- Hydrogenated vegetable and animal esters, fatty acids, oils and waste oils ([HVO/HEFA]; tariff heading 2710.1911/keys 931 + 932, tariff heading 2710.1912/keys 901 to 904 and tariff heading 2710.1919/keys 901 to 904) can be imported with warehousing codes 1 to 5.
- The renewable fuel blends E5 (tariff heading 2710.1211/keys 925 to 929), E10 (tariff heading 2710.1211/keys 935 to 939), E85 (tariff heading 3824.9920/keys 975 to 979), B7 (tariff heading 2710.2010/keys 925 to 929) and H50 (tariff heading 2710.1912/keys 921 to 925, tariff heading 2710.1919/keys 920 to 924) may be imported with warehousing codes 1 to 5.
- Renewable fuels not specifically mentioned and blends of such renewable fuels may be imported solely with warehousing codes 1, 2 and 5.

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

## **6. Renewable combustibles and renewable products for other purposes**

Pure renewable combustibles and renewable products for other purposes (e.g. for technical purposes) are not subject to the legislation on mineral oil tax or CO<sub>2</sub> tax. Accordingly, neither mineral oil tax nor CO<sub>2</sub> tax is due.

Renewable combustibles, pure or blended, which cannot be coloured and labelled for chemical and physical reasons (biodiesel or biogases) are marked in Tares with the note "bio heating oil, with commitment" or "with commitment". The renewable portion may be assessed untaxed if the product is used as a combustible and the importer has deposited a commitment with the FOCBS. By contrast, HVO/HEFA for use as a combustible must be coloured and labelled as extra-light heating oil, which is why no commitment is required. This is indicated in Tares with the note "coloured and labelled".

When importing blends of combustibles 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 renewable portions must be shown in a separate tariff row with different statistical keys in the import customs declaration. The fossil portion is subject to mineral oil tax.

Blends under tariff headings 2710.2090 and 3826.0090 may be taxed only with warehousing codes 1, 2 or 5. Assessment with warehousing code 3 is not possible.