



Directive 15-02

Heavy vehicle charge (LSVA and PSVA)

Directives are implementing provisions. They are published to promote uniform application of the law.

No legal claims exceeding the statutory provisions can be derived from such directives.

Some references in this directive to other directives may not yet be active, as they have not yet been published.

Contents

Legal basis 5

Glossary of terms and abbreviations 6

1 Preliminary remarks 7

1.1 General 7

1.2 Directive 7

1.3 Distinction between domestic and foreign vehicles 7

1.4 Vehicle types 7

2 General information about the HVC 7

2.1 Purpose of the charge 7

2.2 Liability for the charge 7

2.2.1 Territorial scope (Art. 6 HVCA) 7

2.2.2 Persons liable for the charge (Art. 5 HVCA) 8

2.2.3 Start and end of liability for the charge (Art. 12 HVCA) 8

2.2.4 Crossing the border (Art. 4 HVCO) 8

2.2.5 Arising and cessation of HVC debt (Art. 12a and b HVCA) 8

2.2.6 Vehicles exempt from the charge (Art. 2 HVCO) 8

2.2.7 Journeys exempt from the charge 10

2.2.8 Registration requirement 10

3 Performance-related heavy vehicle charge (LSVA) 10

3.1 LSVA: general provisions 10

3.1.1 Vehicles subject to the charge and calculation of the charge 10

3.1.2 Relevant weight (Art. 5–7 HVCO) 11

3.1.3 Determination of kilometres driven (Art. 21 and 22 HVCO) 11

3.1.4 LSVA collection systems: NETS/EETS (Art. 23 HVCO) and NMTS 12

3.2 NETS and EETS 13

3.2.1 Requirements before the first journey 13

3.2.2 During and after the journey 14

3.3 Manual determination of kilometres driven (Art. 38–41 HVCO) 16

3.3.1 Foreign vehicles not equipped with a VRS 16

3.3.2 Domestic vehicles not equipped with a VRS 17

3.3.3 Domestic and foreign vehicles when the EETS provider's VRS fails or is defective 18

3.4 Charge period, assessment decision and invoice (Art. 20, 47 and 52 HVCO) 18

3.5 Joint and several liability (Art. 5a HVCA and Art. 83 HVCO) 19

3.6 Electrically powered vehicles (Art. 45 HVCO) 20

3.7 Reporting requirement for exempt foreign vehicles (Art. 46 HVCO) 20

3.8 Discounts for transport of raw wood, milk and farm animals (Art. 10–14 HVCO) 21

3.8.1 Definition of raw wood 21

Directive 15-02 – December 2025

3.8.2	Definition of bulk milk	21
3.8.3	Definition of farm animals	22
3.8.4	Proof of compliance	22
3.8.5	Discounts for raw wood transport	22
3.9	Refunds for vehicles used in unaccompanied combined transport (Art. 15–19 HVCO)	23
3.10	Registration and electronic procedure (Art. 92–93 HVCO).....	23
3.11	ePortal	24
4	Lump-sum heavy vehicle charge (PSVA)	25
4.1	PSVA: General provisions	25
4.1.1	Vehicles subject to the charge and calculation of the charge (Art. 1 and 3 HVCO).....	25
4.1.2	Application for exemptions from the charge (Art. 2 para. 2 HVCO).....	26
4.2	Domestic vehicles (CH and FL)	27
4.2.1	Collection of the charge (Art. 71–74 HVCO).....	27
4.2.2	Export vehicles.....	27
4.2.3	Transport companies awarded a concession (Art. 9 and 76–78 HVCO).....	27
4.2.4	Refunds for journeys abroad (Art. 75 HVCO)	27
4.2.5	Refunds for vehicles hired for the Armed Forces or civil protection	28
4.2.6	Refunds for journeys in unaccompanied combined transport (UCT).....	28
4.2.7	Refunds for raw wood transport	28
4.3	Foreign vehicles (other than CH and FL)	28
4.3.1	Start and end of liability for the charge (Art. 12 HVCA).....	28
4.3.2	Charge periods (Art. 80 HVCO).....	28
4.3.3	Payment of the charge (Art. 79 HVCO)	28
4.3.4	Special cases.....	29
4.3.5	Ticket changes and duplicates	29
4.3.6	Ticket refunds	29
4.4	Reporting requirement for exempt foreign vehicles (Art. 46 HVCO).....	29
5	Rights of appeal, checks and criminal proceedings	29
5.1	Rights of appeal (Art. 23 and 23a HVCA)	29
5.1.1	LSVA.....	29
5.1.2	PSVA	30
5.1.3	Judicial assessment	30
5.2	Checks	30
5.3	Criminal proceedings (Art. 19b–22 HVCA).....	30
6	Contact	30
	Annexes.....	32
	Annex 1: Use of dealers' number plates (U plates)	33

Annex 2: Equipment and charge requirements for tractor units with a laden weight of up to 3.5 tonnes 35

Annex 3: Use of the national recording service NETS for foreign vehicles..... 36

Legal basis

Abbreviation	Description
Overland Transport Agreement (OTA)	Agreement between the Swiss Confederation and the European Community on the Carriage of Goods and Passengers by Rail and Road SR 0.740.72
	Agreement with the Principality of Liechtenstein (FL) SR 0.641.851.41
	Agreement with the Commune of Büsingen (German enclave) SR 0.631.112.136.2
Cst.	Federal Constitution of the Swiss Confederation of 18 April 1999 SR 101; Article 85
FOCBS TA	FOCBS Enforcement Tasks Act of 20 June 2025 BBI 2025 2035
HVCA	Heavy Vehicle Charge Act of 19 December 1997 SR 641.81
HVCO	Heavy Vehicle Charge Ordinance of 27 March 2024 SR 641.811
CivPO	Civil Protection Ordinance of 11 November 2020 SR 520.11
PTO	Ordinance of 4 November 2009 on Passenger Transport SR 745.11
TRegO	Traffic Regulations Ordinance of 13 November 1962 SR 741.11
VIO	Vehicles Insurance Ordinance of 20 November 1959 SR 741.31
RVTRO	Ordinance of 19 June 1995 on the Technical Requirements for Road Vehicles SR 741.41
APA	Administrative Procedure Act of 20 December 1968 SR 172.021
RTAO	Road Traffic Authorisation Ordinance of 27 October 1976 SR 741.51
--	FOCBS Ordinance of 16 July 2024 on the Electronic Procedure in Connection with the Heavy Vehicle Charge SR 641.811.425

Glossary of terms and abbreviations

Term/abbreviation	Meaning
BER	Business and Enterprise Register
Dir.	Directive
D-U-N-S	Data Universal Numbering System (global business directory)
EETS	European Electronic Toll Service
ePortal	Central online platform allowing individuals and businesses to access a range of digital services provided by the Federal Administration
FOCBS	Federal Office for Customs and Border Security
FOT	Federal Office of Transport
GNSS	Global Navigation Satellite System
HVC	Heavy vehicle charge
LSVA	Performance-related heavy vehicle charge (Leistungsabhängige Schwerverkehrsabgabe)
MPLW	Maximum permissible laden weight
NETS	National Electronic Toll Service
NMTS	National Manual Toll Service
NRO	National Road Office (Vaduz, Liechtenstein)
PSVA	Lump-sum heavy vehicle charge (Pauschale Schwerverkehrsabgabe)
UID	Unique Enterprise Identification Number
VA	FOCBS organisational unit responsible for road taxes
Via Portal	Web shop for e-vignettes, NMTS and PSVA
VRS	Vehicle Recording System
ZNA	Approved NETS provider (Zugelassener NETS-Anbieter)

1 Preliminary remarks

1.1 General

The heavy vehicle charge (HVC) applies to motor vehicles and trailers with a maximum permissible laden weight, as stated in the vehicle registration document, of over 3.5 tonnes. Goods transport vehicles (excluding tractors, utility vehicles, etc.) are subject to the performance-related heavy vehicle charge (LSVA). Passenger transport vehicles, tractors, utility vehicles, etc. are subject to the lump-sum charge (PSVA). Construction vehicles are not subject to the HVC, but the national highways charge (vignette) may need to be paid for such vehicles.

1.2 Directive

This directive is divided into six main sections. Section 1 sets out some preliminary remarks. Section 2 covers issues applying to both the LSVA and the PSVA. Section 3 contains provisions that apply only to the LSVA, while section 4 includes provisions that apply only to the PSVA. Section 5 provides an overview of the legal aspects. The contact details are provided in section 6.

The directive sets out instructions issued by the Federal Office for Customs and Border Security (FOCBS) under [Article 97 of the Heavy Vehicle Charge Ordinance \(HVCO\)](#). It replaces all previous directives.

1.3 Distinction between domestic and foreign vehicles

Domestic vehicles are all those registered in Switzerland or the Principality of Liechtenstein. All other vehicles, including those from the Büsingen customs enclave, are classed as foreign vehicles.

1.4 Vehicle types

The vehicle types referred to in this document are as designated in Swiss law. Foreign vehicles sometimes have different designations. These have only an indicative value with regard to the HVC. The definitive assessment of how foreign vehicles are to be treated is based on Swiss law alone.

2 General information about the HVC

2.1 Purpose of the charge

Since 2001, the Confederation has levied a heavy vehicle charge on heavy goods and passenger transport vehicles registered in Switzerland and abroad. The aim is to ensure that such vehicles cover, over the long term, the infrastructure costs and costs to society that they cause, insofar as they do not already do so through other charges or levies. The HVC also helps to improve the general conditions for rail within the transport market and increase the volume of goods transported by rail.

2.2 Liability for the charge

2.2.1 Territorial scope (Art. 6 HVCA)

The charge is levied based on the kilometres driven in the customs territory. It therefore applies in the following area:

- Switzerland (excluding Samnaun);
- the Principality of Liechtenstein;
- the German enclave of Büsingen;
- on the EuroAirport Basel Mulhouse Freiburg customs road;
- on the Swiss transit routes on the right bank of the Rhine.

Directive 15-02 – December 2025

For administrative reasons, the following routes traversing Swiss territory are exempt from the PSVA:

- Lörrach – Maienbühl – Inzlingen.
- Gottmadingen – Hofacker – Rielasingen.

2.2.2 Persons liable for the charge (Art. 5 HVCA)

The person liable to pay the charge is the vehicle holder. In the case of foreign vehicles, the driver of the vehicle is also liable.

2.2.3 Start and end of liability for the charge (Art. 12 HVCA)

In the case of Swiss vehicles, liability for the charge begins when the vehicle is registered for road use and ends when the number plates are returned or the vehicle registration document is cancelled.

For foreign vehicles, liability begins upon entry into the customs territory and ends upon exit from the customs territory.

2.2.4 Crossing the border (Art. 4 HVCO)

Vehicles subject to the HVC must use the border crossings designated by the FOCBS.

As a rule, unmanned border crossings are not open to vehicles subject to the LSVA. The FOCBS may grant exemptions in individual cases (e.g. for simplified customs clearance procedures). Information about this can be obtained from the regional authorities or the relevant customs offices. If the use of unmanned border crossings is permitted, the vehicles used must be equipped with a VRS from a NETS or EETS provider.

2.2.5 Arising and cessation of HVC debt (Art. 12a and b HVCA)

An HVC debt arises at the start of the journey in the customs territory. It becomes due as soon as it arises. For foreign vehicles using the services of an approved EETS provider, the debt only expires once the charge has been paid to the FOCBS.

2.2.6 Vehicles exempt from the charge (Art. 2 HVCO)

The following are exempt from the HVC:

- vehicles that have been purchased, leased, hired or requisitioned for the Armed Forces and are travelling with military number plates or with civilian number plates and an M+ sticker;

Note: Foreign military vehicles are also exempt from the charge, provided they are travelling with military number plates. Privately owned military vehicles (e.g. collector vehicles) are subject to the charge.

- vehicles that have been purchased, leased, hired or requisitioned for civil protection, or hired for operations and training under Article 46 paragraphs 1 and 2 and Articles 49–53 of the Civil Protection Act and Article 45 of the Civil Protection Ordinance;
- vehicles belonging to the police, customs, fire brigade and oil and chemical emergency units, and ambulances;

Note: Foreign vehicles of this kind are also exempt from the charge, unless they are privately owned.

- vehicles belonging to transport companies that carry out journeys under a concession in accordance with the Ordinance on Passenger Transport (PTO), including replacement or additional services and empty runs required for scheduled services;

Note: Only vehicles that have a concession from the Federal Office of Transport are exempt from the charge; an authorisation is not sufficient.

Directive 15-02 – December 2025

- agricultural and forestry vehicles;
- vehicles with a Swiss short-term vehicle registration document (Tagesausweis);
- vehicles that are not currently licensed and have Swiss dealers' number plates (see Annex 1);
- Swiss replacement vehicles subject to the lump-sum charge, if the vehicle being replaced is in the same charge category;
- driving school vehicles, provided they are used exclusively for teaching purposes and are licensed for a registered driving instructor;

Note: For domestic driving school vehicles, the vehicle holder must submit a declaration to the cantonal registration authority or the Liechtenstein National Road Office (NRO) using [form 56.97](#).

- veteran vehicles that are designated as such in the vehicle registration document;
Note: For foreign vehicles, the designation in the vehicle registration document is not sufficient. They must meet the same criteria as Swiss vehicles. In Switzerland, veteran status is granted if all the following criteria are met:
 - *the vehicles were first used on the road at least 30 years ago;*
 - *they are not in regular use and the annual distance driven is limited to an average of approximately 2,000 to 3,000km;*
 - *they are as originally designed, with any modifications dating from the same era as the vehicle;*
 - *they are in perfect visual and technical condition and are exceptionally well maintained and serviced;*
 - *they are used solely for private purposes and free of charge.*

While similar regulations apply abroad, they are not the same as in Switzerland. Foreign vehicles that are designated as veteran/vintage vehicles, classic cars, etc. in their vehicle registration document are only exempt from the HVC if they meet all the Swiss criteria listed above.

- motor vehicles that are electrically powered (battery electric or fuel cell);
Note: This does not include hybrid vehicles, which are liable for the full charge. The exemption from the HVC is expected to be withdrawn in 2029.
- caravans for funfairs and circuses, as well as goods transport trailers used by funfairs and circuses exclusively to transport funfair or circus equipment;

Note: The relevant provisions are those set out in the "Application for preferential assessment or exemption for vehicles used in the funfair and circus industry" ([form 56.99](#)).

- tracked vehicles;
- transport axles;
- motor vehicles for disabled persons that are exempt from customs duties under Article 18 of the Customs Ordinance.

Foreign vehicles exempt from the HVC must be declared upon entering the customs territory in accordance with the relevant regulations (see sections 3.7 (LSVA) and 4.4 (PSVA)).

The FOCBS may grant further exemptions in justified individual cases, in particular (see section 2.2.7):

- with regard to international treaty provisions;
- on humanitarian grounds; or

Directive 15-02 – December 2025

- for non-profit, non-commercial journeys.

The procedure is set out in sections 3.2.2.2 (LSVA) and 4.1.2 (PSVA).

2.2.7 Journeys exempt from the charge

Journeys are exempt from the HVC if:

- they are undertaken on the basis of international treaty provisions (diplomatic vehicles and international organisations);
- they are undertaken on humanitarian grounds;
- they are undertaken for non-commercial, non-profit reasons;
- they are undertaken for the Armed Forces, with civilian number plates and an M+ sticker in accordance with Article 2 paragraph 1 letter a of the HVCO;
- they are undertaken for civil protection in accordance with Article 2 paragraph 1 letter b of the HVCO;
- the vehicle is being towed or is loaded onto another road vehicle;
- the vehicle is operated on railway tracks;
- they have been approved in advance by the FOCBS on a case-by-case basis, upon application (the FOCBS determines on a case-by-case basis whether the vehicle concerned needs to be equipped with a VRS and how the journey is to be registered).

2.2.8 Registration requirement

The person liable for the HVC is responsible for ensuring that both vehicles subject to the charge and, where applicable, vehicles that are exempt from the charge are registered with the FOCBS in accordance with the relevant regulations (see sections 3 (LSVA) and 4 (PSVA)).

3 Performance-related heavy vehicle charge (LSVA)

3.1 LSVA: general provisions

3.1.1 Vehicles subject to the charge and calculation of the charge

For the vehicles listed below with a maximum permissible laden weight of over 3.5 tonnes, the charge is levied on a performance-related basis. It is calculated based on the maximum permissible laden weight of the vehicle or vehicle combination, the distance travelled and the EURO emission class of the motor vehicle. For trailers, the charge is levied together with the towing vehicle.

	Vehicle type
a)	lorries; [Art. 11 para. 2 let. f RVTRO]
b)	tractor units and articulated vehicles; [Art. 11 para. 2 let. i RVTRO] <i>Note: Tractor units are motor vehicles designed to tow semi-trailers; articulated vehicles are combinations consisting of a tractor unit and a coupled semi-trailer (including combinations registered as a single unit).</i>
c)	goods transport trailers; [Art. 20 para. 2 let. a RVTRO]
d)	sports equipment trailers, including trailers for transporting riding horses; [Art. 20 para. 2 let. d RVTRO]

e)	<p>motor vehicles and trailers with built-in usable space (e.g. workshop, shop, showroom, office, laboratory, outside broadcasting unit); [Art. 11 para. 3 & Art. 20 para. 1 RVTRO]:</p> <p><i>Note: Vehicles with built-in usable space are treated as transport vehicles. Motor vehicles (e.g. horse transporters) that do not have at least three quarters of the available volume (including the driver's compartment and luggage compartment) fitted out as living space and for passenger transport are not considered passenger transport motor vehicles and are subject to the LSVA.</i></p>
----	--

3.1.2 Relevant weight (Art. 5–7 HVCO)

The relevant weight is the maximum permissible laden weight, as stated in the vehicle registration document. Trailers are not subject to the LSVA in their own right. They are always assessed together with the towing vehicle.

The relevant weight of a trailer combination is therefore calculated by adding the laden weights of the towing vehicle and the trailer or, in the case of articulated vehicles, the unladen weight of the tractor unit and the laden weight of the semi-trailer.

If the relevant weight calculated in this way is greater than the gross train weight stated in the vehicle registration document, the lower weight is considered the relevant weight. If only the semi-trailer is subject to the charge, as in the case of light articulated vehicles¹ that are not registered as a unit, the relevant weight is the maximum permissible gross train weight minus the unladen weight of the tractor unit as stated in the vehicle registration document (see Annex 2).

The maximum weight assessed is 40 tonnes.

Example of a charge calculation: (Art. 5–7 HVCO)	
Relevant weight	40t
Kilometres driven	100km
Emissions-based rate (Euro 6)	2.39 centimes per tonne-kilometre
Total (40 x 100 x 2.39 = 9,560)	CHF 95.60

The current rates for vehicles subject to the LSVA can be found at www.lsva.ch.²

3.1.3 Determination of kilometres driven (Art. 21 and 22 HVCO)

The determination of kilometres driven is generally automated. The vehicle holder must appoint a NETS or EETS provider approved by the FOCBS to determine the number of kilometres driven (see section 3.1.3) and must equip the vehicle with an on-board vehicle recording system (VRS) supplied by the provider. The VRS must be installed and operated in line with the provider's instructions. The FOCBS does not provide any guidance on this.

All domestic and foreign motor vehicles subject to the LSVA and tractor units with a maximum permissible laden weight of up to 3.5 tonnes that are approved for towing trailers subject to the charge with a laden weight of over 3.5 tonnes must be equipped with a VRS.³

¹ A light articulated vehicle is a vehicle combination consisting of a tractor unit with a maximum permissible laden weight of up to 3.5 tonnes and a semi-trailer with a maximum permissible laden weight of over 3.5 tonnes.

² www.lsva.ch > HVC calculation

³ Permissible gross train weight minus the unladen weight of the tractor unit > 3.5 tonnes (see annex)

Directive 15-02 – December 2025

Electrically powered goods transport vehicles with a maximum permissible laden weight of over 4,250kg must also be equipped with a VRS (see section 3.6).

For foreign motor vehicles not equipped with a VRS, the NMTS must be used to determine the kilometres driven (see section 3.3).

Further exemptions from the automated determination of kilometres driven are available for motor vehicles that cannot be equipped with a VRS and those for which the number of kilometres driven is low. If the vehicles in question are domestic motor vehicles, a written application must be submitted to the FOCBS, setting out the reasons (see section 3.3.2).

3.1.4 LSVA collection systems: NETS/EETS (Art. 23 HVCO) and NMTS

A VRS from one of the following providers must be used for the automated determination of kilometres driven:

- a provider contracted or approved by the FOCBS to provide a national electronic road toll collection service (National Electronic Toll Service; NETS provider);
- an FOCBS-approved provider of a European Electronic Toll Service (EETS provider).

The contracted and approved providers are published on the FOCBS [website](#).

The providers submit the kilometres driven (GNSS waypoints) and the information recorded by the driver in the VRS or automatically determined about the trailer being towed to the FOCBS, which processes the data and calculates the charge.

The **NETS** is suitable for vehicles that are affected only by the Swiss HVC. The FOCBS directly charges the person liable for the HVC. The contracted NETS provider covers basic needs and provides its service free of charge, whereas approved NETS providers (ZNAs) can offer customised solutions, which may be subject to a fee.

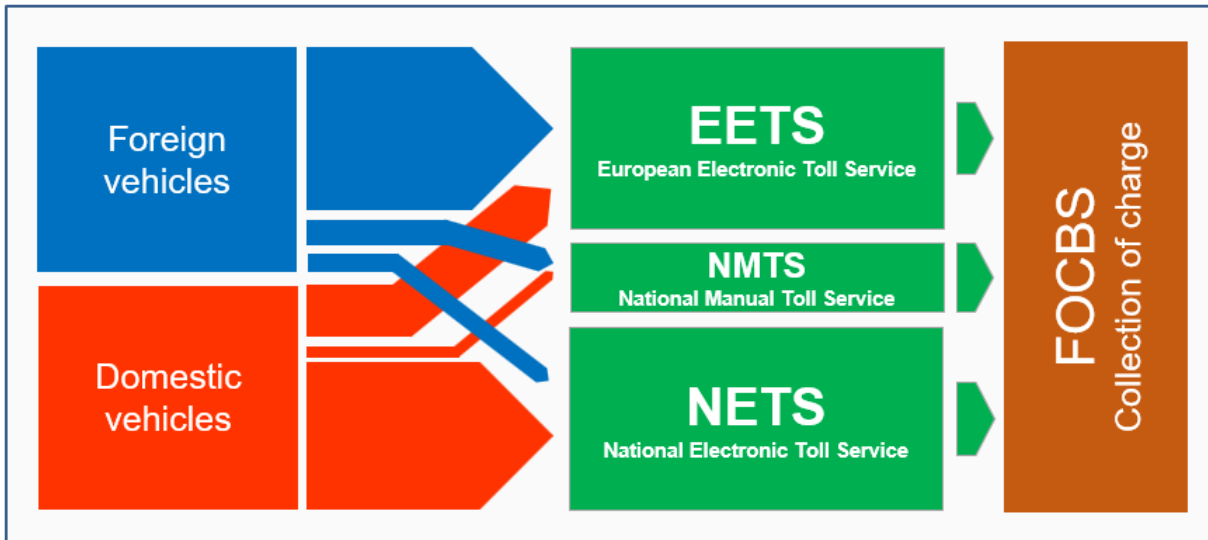
The **EETS** is suitable for vehicles that are also used in other toll domains. For foreign vehicles, the FOCBS charges the LSVA to the EETS provider, who then passes it on to the person liable for the HVC. For domestic vehicles, the FOCBS directly charges the person liable for the HVC.

Unlike the NETS, the EETS cannot cover all Switzerland-specific scenarios. The following restrictions apply:

- For motor vehicles that have two vehicle types listed in the vehicle registration document, the assessment is always based on the higher gross train weight, regardless of the declared trailer.
- No exempt trailers/semi-trailers may be declared. In the case of an exempt trailer/semi-trailer, the assessment is based on the maximum permissible gross train weight (see section 3.2.2.1).

The **NMTS** is suitable for foreign vehicles that only occasionally travel within the customs territory. It is an application within the FOCBS [Via Portal](#). Payment is made by fuel card, credit card and certain types of debit card. Cash may only be used in exceptional cases (see section 3.3.1).

The three collection services can be used for both domestic and foreign vehicles.



3.2 NETS and EETS

3.2.1 Requirements before the first journey

3.2.1.1 NETS for domestic and foreign vehicles (Art. 11 and 14a HVCA, Art. 11, 92 and 93 HVCO)

In order to use the NETS, holders of domestic or foreign vehicles must:

- register as an FOCBS business partner in the federal ePortal (see [instructions](#) and section 3.10);
- after registering, assign themselves the "LSVA holder" role and assign administrator and other access rights (see [instructions](#) and section 3.11);
- appoint a [NETS provider](#) to determine the number of kilometres driven;
- activate the VRS supplied by the NETS provider in the vehicle before the first journey and then ensure that the VRS in the vehicle remains operational at all times;
- submit the relevant end-use commitments in ePortal in order to claim any discounts for the transport of raw wood, bulk milk or farm animals (see section 3.11).

Holders of foreign vehicles must also (Art. 31 HVCO):

- register their motor vehicles in ePortal and enter the relevant vehicle data as stated in the vehicle registration document (see Annex 3);
- keep the vehicle data up to date.

If a domestic vehicle is not equipped with a VRS or if the VRS is not activated, and a reminder about this has gone unheeded, the FOCBS will arrange for the number plates and vehicle registration document to be withdrawn by the cantonal registration authority (Art. 14a HVCA). For foreign vehicles not equipped with a VRS, the kilometres driven must be determined manually and the NMTS must be used (see section 3.3.1).

3.2.1.2 EETS for domestic vehicles (Art. 11 and 14a HVCA, Art. 11, 92 and 93 HVCO)

In order to use the EETS, holders of domestic vehicles must:

- register as an FOCBS business partner in the federal ePortal (see [instructions](#) and section 3.11);
- after registering, assign themselves the "LSVA holder" role and assign administrator and other access rights (see [instructions](#) and section 3.11);

Directive 15-02 – December 2025

- appoint an [EETS provider](#) to determine the number of kilometres driven;
- activate the VRS supplied by the EETS provider in the vehicle before the first journey and then ensure that the VRS in the vehicle remains operational at all times;
- enter the relevant end-use commitments in ePortal in order to claim any discounts for the exclusive transport of raw wood, bulk milk or farm animals (see section 3.11).

If a domestic vehicle is not equipped with a VRS or if the VRS is not activated, and a reminder about this has gone unheeded, the FOCBS will arrange for the number plates and vehicle registration document to be withdrawn by the cantonal registration authority (Art. 14a HVCA). Until the withdrawal or such time as a VRS is fitted, the FOCBS will make the assessment at its discretion.

3.2.1.3 EETS for foreign vehicles (Art. 11 HVCA, Art. 11, 92 and 93 HVCO)

In order to use the EETS, holders of foreign vehicles must:

- appoint an [EETS provider](#) to determine the number of kilometres driven;
- activate the VRS supplied by the EETS provider in the vehicle;
- enter the relevant end-use commitments in ePortal in order to claim any discounts for the transport of raw wood, bulk milk or farm animals (see section 3.11); to do this, they must first register as an FOCBS business partner in the federal ePortal and assign themselves the "LSVA holder" role (see [instructions](#) and section 3.11).

For foreign vehicles not equipped with a VRS, the kilometres driven must be determined manually and the NMTS must be used (see section 3.3.1).

3.2.2 During and after the journey

3.2.2.1 Obligations to cooperate on the part of the driver (Art. 26 HVCO)

The driver must:

- operate the VRS correctly, following the operating instructions supplied by the NETS or EETS provider; the FOCBS does not provide any guidance on this;
- correctly record any trailers being towed in the VRS (either in simplified form with/without trailer or exactly using the maximum permissible laden weight), following the operating instructions supplied by the NETS or EETS provider;

All trailers being towed (including those exempt from the charge) with a maximum permissible laden weight exceeding 3.5 tonnes must be recorded.

In the EETS system, HVC-exempt trailers are automatically assessed by the FOCBS based on the maximum permissible gross train weight; a correction is only possible through an appeal procedure (see section 5.1).

- when determining the kilometres driven manually, determine them in accordance with the relevant regulations and correctly record the relevant weight of the vehicle or vehicle combination (see section 3.3).

3.2.2.2 Obligations to cooperate on the part of the person liable for the charge (Art. 26–29 HVCO)

The person liable to pay the charge (i.e. the vehicle holder) must:

- ensure that the VRS remains operational at all times; if it is defective or fails, they must immediately have it checked and repaired or replaced;

Directive 15-02 – December 2025

- ensure that the provider has access to the VRS in accordance with its specifications; if the person liable for the charge cannot ensure access, they must ensure that the data required for registration is submitted on time (see section 3.2.2.3);
- ensure that the vehicle's driver cooperates in determining the number of kilometres driven (see section 3.2.2.1); to this end, the person liable for the charge must train and instruct their drivers accordingly;
- correctly register any journeys that are exempt from the charge (see sections 2.2.7 and 3.7).

Procedure for vehicles that are used for one or more full days for journeys exempt from the charge:

- Vehicles equipped with a VRS from a NETS or EETS provider:

The vehicle holder must enter the vehicle in ePortal using the "Special arrangements" tile. The selected period (whole days) will be automatically considered as exempt in the assessment decision.



Special Agreements
HVC Benefits / Exemptions



- Vehicles without a VRS:

For the time being, the vehicle holder must register the journey in the NMTS and pay the LSV. A refund is only possible through an appeal procedure (see section 5.1). In the future, vehicle holders will register journeys that are exempt from the charge in the NMTS on the Via Portal using the registration function provided for this purpose.

FOCBS

Last login: 23.02.2026

Procedure for vehicles that are not used for one or more full days for journeys exempt from the charge (single journeys):

- Holders' vehicles equipped with a VRS from a NETS provider:

The person liable for the charge must correct the exempt journey in the NETS provider's fallback solution, following the operating instructions supplied by the NETS provider.

- Holders' vehicles equipped with a VRS from an EETS provider:

The FOCBS assesses an exempt journey in the normal way; a correction is only possible through an appeal procedure (see section 5.1).

- Vehicles without a VRS:

The vehicle holder must register the journey in the NMTS. The FOCBS assesses this in the normal way and the LSV is paid. A refund is only possible through an appeal procedure (see section 5.1). In the future, vehicle holders will register journeys that are exempt from the charge in the NMTS on the Via Portal using the registration function provided for this purpose.

The FOCBS may subsequently request appropriate evidence of the exempt journeys.

3.2.2.3 VRS defect or failure (Art. 42 HVCO)

If the VRS is defective or fails, the kilometres driven and details of the trailer being towed must be entered manually by the driver. The manually entered data must then be submitted within the time frames indicated below. The person liable for the charge is responsible for doing this.

- For motor vehicles with a VRS from a NETS provider, the information must be submitted to the FOCBS within five working days via the NETS provider's fallback solution.
- For motor vehicles with a VRS from an EETS provider, the procedure is set out in section 3.3.3.

Directive 15-02 – December 2025

If a defective VRS in a domestic vehicle is not repaired or replaced, the FOCBS will arrange for the number plates and vehicle registration document to be withdrawn by the cantonal registration authority (Art. 14a HVCA). In the case of a foreign vehicle, the FOCBS will refuse it entry into the customs territory, or the driver will have to register the journey manually with the NMTS (see section 3.3).

3.2.2.4 Registration of kilometres driven

The NETS or EETS providers submit the distance in kilometres automatically determined by the VRS and the details of any trailers towed to the FOCBS on a regular basis (usually daily). The NETS providers also send the FOCBS any submitted data that has been manually recorded owing to a defect or failure of the VRS.

3.2.2.5 Correction/binding nature of the registration (Art. 43 and 44 HVCO)

The registration becomes binding:

- ten days after the registration deadline for motor vehicles with a VRS from a NETS provider;
- at 23:59 on the day of submission for motor vehicles with a VRS from an EETS provider.

Up to this time, the NETS provider may correct the registration. After this time, or in the case of an EETS provider, the assessment can only be corrected by means of an appeal lodged by the person liable for the charge (see section 5.1).

3.3 Manual determination of kilometres driven (Art. 38–41 HVCO)

3.3.1 Foreign vehicles not equipped with a VRS

Entry

The person liable for the charge must register the upcoming journey on the [Via Portal](#) before the vehicle enters the customs territory. They must provide the entry date, the expected exit date, the estimated distance to be driven (in kilometres) and the relevant weight. Registration can be completed up to five days in advance, including for example by a dispatcher or the company's head office, and can be corrected or cancelled up to the actual time of entry.

In addition, information must be provided to identify the vehicle and secure payment of the expected charge. Payment is usually secured by providing an electronic payment method (fuel card, credit card or debit card) or, in exceptional cases, by making a cash payment. If an electronic payment method is provided, its validity is verified and the expected charge is reserved by a pre-authorisation with the card issuer.

In the case of cash payment, the driver must stop at a customs office that is open for cash payments and pay the expected amount of the charge.

The Via Portal only allows registrations for stays of up to five days. If a vehicle remains in the customs territory for longer than five days, a new registration (subsequent registration) must be submitted before the expiry of the initial registration (for a maximum of five additional days' stay per registration). This procedure can be repeated. The estimated number of kilometres that will be driven must be properly recorded at the time of each registration.

Exit

When exiting the customs territory, the following procedure must be followed:

- The figures provided upon entering the customs territory or in subsequent registrations (see above) are too low:

If, upon exiting the customs territory, the relevant weight and/or the actual distance driven in kilometres are greater than those specified upon entry (including subsequent

Directive 15-02 – December 2025

registrations), these figures **must** be corrected and registered on the Via Portal no later than five days after exit. Based on this information, the correct charge will be calculated after exit and charged to the electronic payment method provided, with the highest relevant weight applying to the entire journey.

If payment is made in cash, the driver must stop at a customs office that is open for cash payments and pay any difference in the charge directly upon exiting the customs territory.

- The figures provided upon entering the customs territory or in subsequent registrations (see above) are too high:

If, upon exiting the customs territory, the actual distance driven in kilometres is less than that specified upon entry (including subsequent registrations), **the person liable for the charge can choose** whether to correct and register the figures on the Via Portal within five days after exit. No correction can be made for a lower relevant weight. Either way, the correct charge will be calculated after exit and charged to the electronic payment method provided.

If payment is made in cash, the driver must stop at a customs office that is open for cash payments and request a refund of the difference in the charge directly upon exiting the customs territory. If they fail to do this, they will lose the right to a refund.

In both cases, no registration or correction is possible at a later stage.

If the FOCBS subsequently ascertains that the distance driven was greater than the kilometres registered or that the trailer details provided were incorrect, the action taken will depend on how the payment was made. If payment was made in cash, the vehicle will be barred from subsequent entry and reclaim proceedings and possibly criminal proceedings will be initiated. In the case of an electronic payment method, the amount due will be charged to the payment method. Criminal proceedings may also be initiated. If the charge cannot be debited from the payment method, the vehicle will be barred from subsequent entry, as with cash payments.

3.3.2 Domestic vehicles not equipped with a VRS

If the holder of a domestic vehicle wishes to be exempted from the obligation to automatically determine the kilometres driven, a written [application](#), stating the reasons for the exemption, must be submitted to the FOCBS.

The application will only be approved if:

- a VRS from a NETS or EETS provider cannot be installed in the vehicle for technical reasons; or
- the vehicle's annual mileage is very low;

Note: Low mileage, especially if it occurs regularly, is generally not a reason for the FOCBS to approve the application; moreover, it should be noted that automated recording of kilometres by a NATRAS VRS involves less time and effort than daily recording in the NATRAS fallback solution (see below).

- before submitting the application, the applicant has registered as an FOCBS business partner in the federal ePortal and assigned themselves the "LSVA holder" role (see instructions and section 3.10).

If the application is approved, the applicant must:

- register the vehicle concerned with the national NETS provider NATRAS by submitting the approved application;

Directive 15-02 – December 2025

- activate the VRS subsequently supplied by NATRAS in accordance with its instructions (however, the VRS does not then need to be carried in the vehicle for mileage recording purposes);
- accurately and completely record the daily mileage and details of any trailer being towed in the NATRAS fallback solution within five working days;
- enter in full all mileage driven before the approval of the application came into effect in the NATRAS fallback solution on the first day on which the approval is valid; and
- comply with all NATRAS requirements regarding registration and mileage recording.

3.3.3 Domestic and foreign vehicles when the EETS provider's VRS fails or is defective

If the VRS of a domestic or foreign vehicle fails or is defective, the driver must register the distance to be driven in the customs territory (in kilometres) and the relevant weight as follows:

- Foreign vehicles:

If the VRS has already failed or is defective before the vehicle enters the customs territory, section 3.3.1 applies.

If the VRS fails when the vehicle is inside the customs territory, registration on the Via Portal must be completed by 24:00 on the day of exiting the customs territory. A fuel card, debit card or credit card is not required. The journey will be billed through the EETS provider.

- Domestic vehicles

If the VRS fails, registration on the Via Portal must be completed by 24:00 on the day of the journey.

3.4 Charge period, assessment decision and invoice (Art. 20, 47 and 52 HVCO)

The charge period is the calendar month. In the middle of each month, the FOCBS assesses the registrations from the previous month for each motor vehicle and issues a corresponding assessment decision. This does not include days that cannot be assessed with certainty for any reason (e.g. because investigations are still ongoing). These days will be included in a subsequent assessment decision.

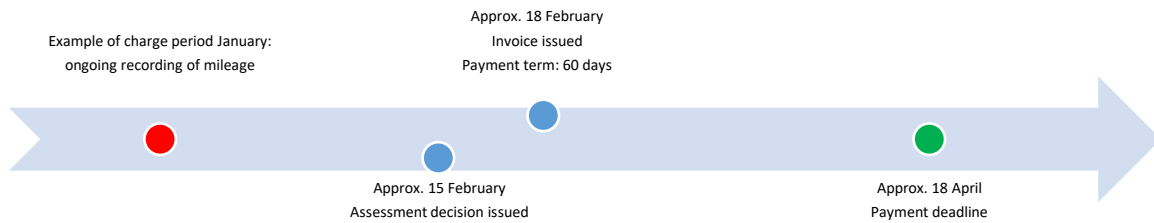
The FOCBS notifies the person liable for the charge of the assessment decision and makes it available in ePortal (Chartera Output). Assessment decisions for the LSVA contain an embedded XML file from which the detailed assessment data can be extracted using appropriate software (e.g. Acrobat Pro or PDF24).

The assessment decisions are then summarised on a single invoice, which is also available to download in ePortal a few days later. The assessment decision is deemed to have been opened at the time when it is first accessed, but no later than the seventh day after it becomes available in ePortal. The appeal period begins at this time (see section 5.1).

The assessment decision and invoice are addressed based on the information provided during registration (see section 3.10).

An HVC debt arises at the start of the journey in the customs territory. It becomes due as soon as it arises and is payable within 60 days of the invoice being issued. Once the FOCBS Enforcement Tasks Act (FOCBS ETA) comes into force (probably in 2027 or 2028), an appeal will not have suspensive effect on the payment deadline (Art. 85 para. 2 FOCBS ETA).

Directive 15-02 – December 2025



For foreign vehicles with a VRS from an EETS provider, the assessment decision for each journey within the customs territory is sent to the EETS provider for the attention of the person liable for the charge. The FOCBS also invoices the EETS provider, who then passes on the charge to the person liable to pay (see section 2.2.5).

3.5 Joint and several liability (Art. 5a HVCA and Art. 83 HVCO)

If the vehicle holder is insolvent or has been issued with a payment reminder without success, the owner, hire company and/or lessor of a motor vehicle are jointly and severally liable for the charge and any interest and fees for the motor vehicle and, where applicable, any trailers towed by it.

The liable persons are not jointly and severally liable if, in response to a request, the FOCBS confirms prior to the conclusion of the contract that the vehicle holder is neither insolvent nor has been issued with a payment reminder without success in the past.

For the time being, such requests must be submitted via the [FOCBS's leasing portal](#). Once the successor solution is up and running, this will be done via ePortal (see section 3.12). Correspondence is conducted electronically. The request must include details of the contracting party and the vehicle. In addition, the person making the request must have the written consent of the contracting party so that the FOCBS can provide them with information.

In connection with such a request, it should be noted that the identity of the vehicle holder is assessed based on the actual circumstances. The official entry in the vehicle registration document is not decisive. The vehicle holder is defined as the person who has actual and permanent control over the vehicle and uses it or allows it to be used in their interest or at their expense (Art. 78 para. 1 RTAO). For their own protection, the persons who are jointly and severally liable must clarify who the vehicle holder is. If they do not specify the actual vehicle holder in their request, a correct request has not been made and joint and several liability can no longer be avoided.

If the FOCBS cannot confirm solvency, the person making the request will be fully liable upon conclusion of the contract. They will also be liable if they fail to submit a request.

If the FOCBS confirms solvency and subsequently ascertains that the vehicle holder is insolvent or has been issued with a payment reminder without success, it will notify the person who made the request. From then on, this person is liable for the charge as well as for any interest and fees. The person is not liable if:

- they terminate the contract within 60 days; or
- all outstanding charges and any interest and fees for all vehicles are paid in full within 60 days.

If the contract is terminated, the liable person may have to take further measures to enforce the termination (e.g. reclaiming the vehicle, bringing an action for the return of the vehicle, asserting claims for damages). "Pro forma terminations" are invalid. They do not demonstrate the will to terminate the contract, as evidenced by the other measures demanded.

Directive 15-02 – December 2025

Termination is irrevocable. This means that terminated contracts cannot be reinstated subsequently. If a business relationship is resumed after termination, a new contract with a new request is mandatory, otherwise the jointly and severally liable persons will be liable.

Domestic replacement vehicles (Art. 32 HVCO)

Anyone who provides or owns a domestic replacement vehicle as defined in Article 9 paragraph 4 of the Vehicles Insurance Ordinance (VIO)⁴ must submit the following information to the FOCBS in ePortal before each use of the vehicle:

- the vehicle data;
- the FOCBS business partner number of the holder using the vehicle;
- the length of time for which the vehicle is expected to be used.

This ensures that the LSVA can be invoiced directly to the user of the replacement vehicle.

3.6 Electrically powered vehicles (Art. 45 HVCO)

Domestic and foreign electric motor vehicles are expected to remain exempt from the HVC until the end of 2028 (Art. 2 para. 1 let. k HVCO). However, the obligation to determine the kilometres driven and to report mileage also applies to these vehicles from 1 October 2025 if the vehicles are used for transporting goods. Until the exemption from the charge is lifted, the data will be used for statistical purposes.

Electrically powered vehicles are defined as those with zero-emission drive systems (battery electric or fuel cell vehicles).

The general provisions on determining the number of kilometres driven apply to such vehicles (see section 3.1.3). In other words, the kilometres driven must generally be determined automatically using a VRS from a NETS or EETS provider, and the NMTS can only be used for foreign vehicles that are not equipped with a VRS (see section 3.3.1).

If the kilometres driven are determined automatically using a VRS from a NETS or EETS provider, the FOCBS automatically applies the exemption from the charge. If they are determined manually, the type of drive must be specified on the [Via Portal](#).

Electrically powered vehicles with a maximum permissible laden weight of up to 4,250kg are expected to remain exempt from the charge even after 2028. That means that the holders of these vehicles will still not be required to determine the number of kilometres driven or to equip their vehicles with a VRS.

3.7 Reporting requirement for exempt foreign vehicles (Art. 46 HVCO)

Foreign motor vehicles that are exempt from the charge (except those carrying out journeys listed in section 2.2.7) will be subject to a reporting requirement from 1 January 2027. These vehicles will have to be registered by the vehicle holder or driver on the FOCBS [Via Portal](#) before each entry into the customs territory. The following information will need to be provided: the number plate with country code, the date of entry and expected date of exit, and the vehicle type (as the reason for the exemption).

The reporting requirement will serve to simplify automated checks and prevent such vehicles from being pursued as "toll evaders" and stopped by the FOCBS.

The requirement applies to the following exempt foreign motor vehicles with a laden weight exceeding 3.5 tonnes (Art. 2 para. 1 HVCO):

- vehicles belonging to transport companies that carry out journeys under a concession in accordance with the PTO (let. d);

⁴ SR 741.31

Directive 15-02 – December 2025

- agricultural and forestry vehicles (let. e);
- vehicles that are not currently licensed and have a collective vehicle registration document and Swiss dealers' number plates, or equivalent foreign vehicles with temporary number plates (let. g; see Annex 1);
- driving school vehicles (let. i);
- veteran vehicles (let. j);
- electrically powered vehicles for passenger transport, as well as electrically powered tractors and utility vehicles;
- all foreign motor vehicles exempted by the FOCBS on a case-by-case basis, if the approval of the exemption stipulates the reporting requirement (see section 3.2.2.2).

3.8 Discounts for transport of raw wood, milk and farm animals (Art. 10–14 HVCO)

For vehicles that exclusively transport raw wood, bulk milk or farm animals, the charge is 75% of the standard HVC.

The discount is conditional upon an end-use commitment for each vehicle used for the above purposes. The end-use commitment must be recorded in ePortal. It is valid for a set number of full calendar days from the day of submission.

If the conditions for the discount are no longer met, the vehicle holder must cancel the end-use commitment in ePortal. They may suspend the end-use commitment once per calendar month. This is done by cancelling the end-use commitment in ePortal and then reactivating it.

3.8.1 Definition of raw wood

The following is considered to be raw wood:

- unprocessed, usually measured forest or sawmill roundwood in the form of logs, with or without bark, with a minimum length of approximately 1 metre;
- industrial and energy forest wood, in particular unmeasured and unprocessed roundwood, wood chips, bark, logs, split logs, firewood and other forest wood products;
- industrial and energy wood residues, in particular wood chips, bark, splinters, slabs, sawdust, shavings and other residual wood products.

Examples of products not considered raw wood include:

- boards/beams;
- chipboard/fibreboard;
- furniture;
- pellets;
- driftwood;
- recycled and waste wood, including wood chips made from this;
- garden waste, green matter (herbaceous perennials, shrubs) from gardens;
- collected green waste, compost;
- screening residues (waste from biogas production).

3.8.2 Definition of bulk milk

The following is considered to be bulk milk:

Directive 15-02 – December 2025

- milk in its unaltered state (raw/whole milk);
- milk that has undergone simple processing (e.g. by centrifugation):
 - semi-skimmed milk;
 - skimmed milk;
 - whey;
 - buttermilk;
 - collected cream and industrial cream.

All these products may also be pasteurised, ultra-heat treated or sterilised. Milk from other mammal species is also permitted.

Milk that has undergone further processing or contains additives (e.g. sugar, cocoa) is not considered to be bulk milk.

3.8.3 Definition of farm animals

The following are considered to be farm animals:

- cattle;
- horses (but not in horse transport vehicles);
- sheep and goats;
- other farmed animals (bison, fallow deer, red deer, llamas and alpacas);
- pigs;
- poultry;
- farmed fish.

3.8.4 Proof of compliance

The vehicle holder must retain all supporting documents and records relevant to the discount for five years. If requested to do so by the FOCBS, they must prove compliance with the end-use commitment. If the FOCBS ascertains that the vehicle holder has violated the end-use commitment, no further discounts will be granted for the vehicle in question for 12 months from the date on which this was ascertained.

3.8.5 Discounts for raw wood transport

For vehicles that are not exclusively used to transport raw wood (see section 3.9.1), the FOCBS will, upon application, grant a refund of CHF 2.10 per m³ of solid wood mass transported. A maximum of 25% of the total HVC per vehicle and per refund period will be refunded.

An application must be submitted in ePortal for each vehicle within one year of the end of the refund period in which the transport took place. The refund period is the calendar month. **The volume of wood per m³ of solid wood mass must be specified.**

The following conversion factors apply for conversion to m³ of solid wood mass:

Product	Tonnes	Stere	Bulk m ³	ATRO tonnes
Softwood or soft hardwood	Conversion factor to m³ of solid wood mass			
Forest wood, sawmill roundwood, split logs, logs, firewood	1.3	0.7		2.6

Directive 15-02 – December 2025

Slabs, splinters		0.6		
Sawdust, wood shavings, wood chips, bark			0.4	
Other forest or residual wood products (e.g. rootstocks, offcuts)				
Hardwood (beech, hornbeam, ash, maple, oak, elm and birch)				
		Conversion factor to m³ of solid wood mass		
Forest wood, sawmill roundwood, split logs, logs, firewood		0.7		
Slabs, splinters	1.0	0.6		1.7
Sawdust, wood shavings, wood chips, bark			0.4	
Other forest or residual wood products (e.g. rootstocks, offcuts)				

For each transport of raw wood for which a refund of the HVC is requested, the applicant must provide the FOCBS with proof upon request. The FOCBS may request additional information and supporting documents. All supporting documents and records relevant to the refund must be retained for five years.

3.9 Refunds for vehicles used in unaccompanied combined transport (Art. 15–19 HVCO)

The refund application must be submitted in ePortal. Refunds are now only available for journeys that took place in 2025.⁵

3.10 Registration and electronic procedure (Art. 92–93 HVCO)

The assessment, refund and appeal procedures are generally carried out electronically and seamlessly. To this end, the following persons must register with the FOCBS as business partners for the LSVa (see [instructions](#)):

- holders of domestic motor vehicles subject to the performance-related charge and of electric motor vehicles used for the transport of goods;
- holders of foreign motor vehicles using the services of a NETS provider, including electric motor vehicles used for the transport of goods;
- vehicle holders who commit to using vehicles exclusively to transport raw wood, bulk milk and farm animals;
- jointly and severally liable persons who make requests under Article 5a of the HVCA;
- holders of replacement vehicles and persons who provide such vehicles;
- persons who regularly submit applications for exemption from the charge under Article 2 paragraph 2 of the HVCO;
- persons entitled to a refund (e.g. for raw wood transport).

⁵ The provisions on UCT (Art. 15–19 HVCO) are being repealed with effect from 1 January 2026 (see transitional provisions in Art. 107 HVCO).

Directive 15-02 – December 2025

If a person fails to register, the FOCBS will charge a fee for the additional work this generates.

Important: Persons subject to registration who are listed in the UID or D-U-N-S register must register in ePortal with their UID or D-U-N-S number. Their branch offices can then be entered using the relevant BER number.

The FOCBS uses the address stored in these registers when issuing assessment decisions and invoices. To ensure that they are correctly assigned to the registered person and opened for that person in ePortal (Chartera Output), it links the register numbers provided during registration in ePortal with the details registered by the cantonal registration authority.

For addressing purposes, it is therefore essential that the cantonal registration authority also keeps an identical record of the relevant register numbers. If the cantonal registration authority does not keep a record of the BER number, correspondence will be sent to the address stored in the UID register. If it does not keep a record of the UID number, the address in the vehicle registration document will be used.

If persons subject to registration are not listed in the registers (e.g. private individuals), they must register using the same holder details as those in the vehicle registration document. The vehicle registration documents must therefore be checked carefully and, if necessary, amended at the driver and vehicle licensing office.

If the assessment decision is sent to the person liable for the charge by post, the invoice cannot be accessed in ePortal (Chartera Output). In this case, the FOCBS should be contacted immediately.

3.11 ePortal

View of the FOCBS [ePortal](#). LSVVA services can be selected by clicking on the relevant tile.

Welcome to ePortal – your services at a glance

The screenshot displays the FOCBS ePortal dashboard. At the top, there is a search bar with the placeholder text "The search starts after entering the third character." and a dropdown menu for "Federal offices" currently set to "All tenants". Below the search bar, the word "Favourites" is displayed on the left, and on the right, there are options to "Show all services" (with a star icon), "Sort from Z to A" (with a downward arrow), and a grid view icon. The main area contains a grid of eight service tiles, each with an icon, a title, a brief description, and a "Last login" timestamp. The tiles are: 1. Chartera Output (Receive and download documents, Last login: 09.02.2026); 2. NETS - Foreign Vehicles (HVC Register foreign vehicles, Last login: 23.02.2026); 3. Objecziun (Sending oppositions, Last login: 23.02.2026); 4. Prezius Info (Publication platform of the Precious Metals Control, Last login: 23.02.2026); 5. Raw timber (HVC Apply for a refund wood, Last login: 23.02.2026); 6. Special Agreements (HVC Benefits / Exemptions, Last login: 23.02.2026); 7. UCT (HVC Apply for a refund intermodal, Last login: 23.02.2026); 8. Via (Road taxes, Last login: 26.02.2026). Each tile also features a star icon in the top right corner.

This is an example and may differ from the information actually displayed.

4 Lump-sum heavy vehicle charge (PSVA)

4.1 PSVA: General provisions

4.1.1 Vehicles subject to the charge and calculation of the charge (Art. 1 and 3 HVCO)

For the vehicles listed below with a maximum permissible laden weight of over 3.5 tonnes, the charge is levied on a lump-sum basis. The annual charge is as follows:

	Motor vehicles	Annual charge in CHF
a)	<ul style="list-style-type: none"> - Heavy passenger vehicles [Art. 11 para. 2 let. b RVTRO] - Heavy motor vehicles for passenger transport (e.g. motorhomes, crew wagons, prison vans, hearses) [Art. 11 para. 1 RVTRO] <p><i>Note: Vehicles with built-in usable space are treated as transport vehicles. Motor vehicles (e.g. horse transporters) that have at least three quarters of the available volume (including the driver's compartment and luggage compartment) fitted out as living space and for passenger transport are treated as passenger transport motor vehicles and, where they have up to nine seats (including the driver's seat), are considered motorhomes.</i></p>	650
b)	<ul style="list-style-type: none"> - Coaches and articulated buses [Art. 11 para. 2 let. d & k RVTRO] with a maximum permissible laden weight of <ul style="list-style-type: none"> o over 3.5t to 8.5t o over 8.5t to 19.5t o over 19.5t to 26t o over 26t 	2,200 3,300 4,400 5,000
c)	<ul style="list-style-type: none"> - Tractors [Art. 11 para. 2 let. h RVTRO] - Utility vehicles [Art. 11 para. 2 let. g RVTRO] - Motor vehicles for the transport of goods with a maximum speed of up to 45km/h <p>per 100kg of maximum permissible laden weight</p>	11
d)	<ul style="list-style-type: none"> - Motor vehicles used in the funfair and circus industry which exclusively transport funfair or circus equipment or tow trailers that are not subject to the charge <p>per 100kg of maximum permissible laden weight</p> <p><i>Note: The relevant provisions are those set out in the "Application for preferential assessment or exemption for vehicles used in the funfair and circus industry" (form 56.99).</i></p>	8
	Trailers	Annual charge in CHF
e)	<ul style="list-style-type: none"> - Caravans with a laden weight of over 3.5 tonnes [Art. 20 para. 1 let. c RVTRO] 	650
f)	<ul style="list-style-type: none"> - For trailers subject to the charge that are towed by motor vehicles with a permissible trailer load of over 3.5 tonnes that are not subject to any charge or are subject to the lump-sum 	

	<p>charge, the charge is levied in the form of a lump sum on the towing vehicle. The annual charge is as follows:</p> <ul style="list-style-type: none"> ○ Vans ○ Cars ○ Minibuses ○ Motorhomes <p>per 100kg of permissible trailer load</p>	22
	<ul style="list-style-type: none"> ○ Tractors ○ Utility vehicles ○ Motor vehicles for the transport of goods with a maximum speed of up to 45km/h <p>per 100kg of permissible trailer load</p>	11
	Export vehicles (see section 4.2.2)	Annual charge in CHF
g)	<ul style="list-style-type: none"> - for the vehicles listed above (a–f) <ul style="list-style-type: none"> ○ per day's stay until exit 	20
h)	<ul style="list-style-type: none"> - for other vehicles, i.e. those subject to the performance-related charge <ul style="list-style-type: none"> ○ per day's stay until exit 	70

PSVA on the trailer load (let. f)

The PSVA on the trailer load is only payable for foreign vehicles if the vehicle registration document of the towing vehicle shows a permissible trailer load of over 3.5 tonnes and if, upon entry or exit, a trailer with a maximum permissible laden weight of over 3.5 tonnes, other than a caravan, funfair, circus or work trailer, is being towed.

Relevant weight

The relevant weight is the maximum permissible laden weight or the maximum permissible trailer load as stated in the vehicle registration document. Both are rounded down to the nearest 100kg.

Example:

Entry in the vehicle registration document	Relevant weight
Up to 3,500kg	No charge (vignette required where applicable)
3,501–3,599kg	3,500kg
3,600–3,699kg	3,600kg
etc.	

4.1.2 Application for exemptions from the charge (Art. 2 para. 2 HVCO)

In individual cases, the FOCBS may, upon application, grant further exemptions from the charge, particularly with regard to international treaty provisions, on humanitarian grounds or for non-profit, non-commercial journeys.

For vehicles to be exempted from the PSVA, the holders must submit a written application to the FOCBS. If the application is approved and the vehicle is a domestic vehicle, the FOCBS

will notify the relevant cantonal registration authority or the NRO. If the vehicle is a foreign vehicle, the FOCBS will determine what further action is required on a case-by-case basis.

4.2 Domestic vehicles (CH and FL)

4.2.1 Collection of the charge (Art. 71–74 HVCO)

The PSVA is payable in advance. It is payable upon official registration of the vehicle or at the start of the year and is collected by the cantonal registration authority of the canton in which the vehicle is based or by the NRO. The payment term and method are governed by cantonal or Liechtenstein regulations on the collection of motor vehicle taxes.

For vehicles with interchangeable number plates, the PSVA only needs to be paid for the vehicle with the highest charge rate.

4.2.2 Export vehicles

Export vehicles are provisionally registered domestic vehicles intended for export. Export is only permitted with Swiss or Liechtenstein number plates. The use of, for example, temporary foreign number plates is not permitted and is punishable by law.

If these vehicles are registered with Swiss export number plates, the cantonal registration authority or the NRO will levy the PSVA for the time it takes for the vehicle to leave Switzerland, with the minimum period being one day. If this time frame is insufficient, the charge must be paid for the additional days on the [Via Portal](#).

If export vehicles are registered with other Swiss or Liechtenstein number plates, they are subject to the general provisions on the LSVA or PSVA, depending on the type of vehicle.

4.2.3 Transport companies awarded a concession (Art. 9 and 76–78 HVCO)

Vehicles used for scheduled services operated under a concession must be inspected in advance by the Federal Office of Transport (FOT). The FOT sends confirmation of this to the cantonal registration authority. Based on this, the cantonal registration authority does not levy PSVA on the vehicle in question.

For each vehicle approved by the FOT for scheduled services operated under a concession, the holder must submit a declaration to the FOCBS by 30 June each year detailing the kilometres driven within and outside the scope of scheduled services operated under a concession. Based on this, the FOCBS levies the PSVA on a pro rata basis for the kilometres driven outside the scope of scheduled services operated under a concession. The FOCBS provides a form for the declaration. Applicants may also use their own declaration forms, provided these include all the required information.

If the vehicle holder submits an application for a refund of mineral oil tax within the specified deadline, this application also counts as a PSVA declaration.

If no declaration is submitted, the FOCBS will levy the charge for the entire period. A correction is then only possible through an appeal procedure (see section 5.1). In the event of repeated failure to submit a declaration, the FOCBS will instruct the cantonal registration authority to levy the PSVA in the future. The vehicle holder is then free to apply for a pro rata refund for the kilometres driven within the scope of scheduled services operated under a concession. This must be done within a period of one year.

4.2.4 Refunds for journeys abroad (Art. 75 HVCO)

For each day on which a vehicle is proven to be used exclusively abroad, the vehicle holder will, upon application, be refunded 1/360 of the annual charge. They are not entitled to a refund for days on which the vehicle is used both abroad and in the customs territory.

Directive 15-02 – December 2025

Refund applications must be submitted to the FOCBS within one year of the end of the charge period. The FOCBS may require evidence. Amounts below CHF 50 per application will not be refunded.

The FOCBS provides a refund application form. The application must be completed in full by the holder of the vehicle subject to the charge and submitted to the FOCBS by email. For the application to be completed, Adobe Acrobat Reader must be installed and JavaScript must be enabled at least once. If necessary, supplementary pages may be used and submitted with the application. The application must be submitted for the entire calendar year. Journeys that span the turn of the year must be split between the applications for the two years concerned.

If the application relates to a motorhome, caravan or coach, no further supporting documents generally need to be submitted with the application. For other vehicles, copies of the vehicle registration document and HVC invoice must be included with the application.

Upon request, the vehicle holder must submit to the FOCBS a journey log detailing the exit and re-entry dates and the number of days spent abroad for each journey, together with supporting evidence. The following may be provided as evidence:

- receipts, e.g. for foreign road tolls, fuel purchases, ferries, campsites and repairs;
- transport orders, transport contracts, ASOR journey forms;
- etc.

4.2.5 Refunds for vehicles hired for the Armed Forces or civil protection

Motor vehicles or trailers that are leased, hired or requisitioned for the Armed Forces and are travelling with civilian number plates and an M+ sticker are exempt from the charge. The cantonal registration authorities assess vehicles subject to the PSVA in accordance with the generally applicable provisions.

Refund applications for affected vehicles must be submitted in writing to the FOCBS.

4.2.6 Refunds for journeys in unaccompanied combined transport (UCT)

[Refund applications](#) must be submitted in writing to the FOCBS.

4.2.7 Refunds for raw wood transport

[Refund applications](#) must be submitted in writing to the FOCBS.

4.3 Foreign vehicles (other than CH and FL)

4.3.1 Start and end of liability for the charge (Art. 12 HVCA)

The charge is payable for all days (including Saturdays, Sundays and public holidays) on which the vehicle is in the customs territory, regardless of whether it is moved.

4.3.2 Charge periods (Art. 80 HVCO)

The PSVA may be paid for:

- between one and thirty consecutive days;
- between one and eleven consecutive months;
- one year.

4.3.3 Payment of the charge (Art. 79 HVCO)

The charge must be paid via the [Via Portal](#) before entering the customs territory. The electronic receipt does not need to be carried on the journey.

If the proof of payment is set to expire before departure from Switzerland, the charge for the required days must be paid via the Via Portal before the deadline expires.

4.3.4 Special cases

- **Scheduled services:** Vehicles operated under a concession from the FOT are exempt from the PSVA. However, those operating under an authorisation from the FOT are liable for the charge.
- **Funfair and circus vehicles:** The relevant provisions are those set out in the "Application for preferential assessment or exemption for vehicles used in the funfair and circus industry" ([form 56.99](#)). The reduced rate for motor vehicles and the exemption for trailers must be paid/selected via the Via Portal.
- **Vehicles for public exhibitions:** For vehicles being showcased at public exhibitions, the PSVA is only payable for the journey between the border and the exhibition venue and vice versa.
- **Repair or processing traffic:** For vehicles imported as repair or processing traffic, the charge is payable only for the period during which the vehicles are travelling within the customs territory with the foreign number plates.

4.3.5 Ticket changes and duplicates

In the event of a change of vehicle or holder, the number plate can be changed once during the ticket's period of validity using the Via Portal. The vehicle type and weight class (for coaches) must be identical.

Similarly, the validity date can be altered once before the ticket becomes valid.

A ticket can be restored on the Via Portal by entering the receipt reference. The receipt reference can be found in the email with which the receipt was sent.

4.3.6 Ticket refunds

If a ticket is returned to the FOCBS before its expiry date, the holder is generally entitled to a pro rata refund of the charge. Amounts below CHF 50 gross will not be refunded. A fee of 5% (minimum CHF 30) will be deducted from the refund amount.

A refund request, with the receipt sent by email included as an attachment, should be sent to zentrale-psva@bazq.admin.ch.

4.4 Reporting requirement for exempt foreign vehicles (Art. 46 HVCO)

The reporting requirement is set out in section 3.7.

5 Rights of appeal, checks and criminal proceedings

5.1 Rights of appeal (Art. 23 and 23a HVCA)

5.1.1 LSVA

Appeals may be lodged against first-instance assessment decisions by the FOCBS within 30 days. The appeal must be submitted in ePortal (Objecziun). The FOCBS's decisions regarding appeals are communicated in ePortal (Chartera Output).

If a person liable to pay the charge for a foreign vehicle considers an invoice issued by an EETS provider to be incorrect, they must lodge an appeal with the EETS provider within the appeal period. The EETS provider must review the appeal. If it is not competent for handling the appeal, for example because it has been unable to identify any incorrect invoicing, it will forward the appeal to the FOCBS. The FOCBS's decisions regarding appeals are communicated to the EETS provider.

If the kilometres driven are determined manually for a foreign vehicle not equipped with a VRS (see section 3.3.1), the person liable for the charge must lodge a written complaint with the FOCBS, submitting the vehicle registration document and relevant evidence. If the person liable for the charge requests an appealable decision, they must designate an address for service in Switzerland.

5.1.2 PSVA

Assessment decisions issued by cantonal authorities of first instance may be contested in writing to the FOCBS within 30 days (domestic vehicles).

If the charge imposed on a foreign vehicle is disputed, the person liable for the charge must lodge a written complaint with the FOCBS, submitting the vehicle registration document and relevant evidence. If the person liable for the charge requests an appealable decision, they must designate an address for service in Switzerland.

5.1.3 Judicial assessment

Appeals against FOCBS decisions may be lodged within 30 days with the Federal Administrative Court in St Gallen and subsequently with the Federal Supreme Court in Lausanne. The appeal procedure is subject to a fee. The court to which the case is referred will charge an advance on costs. If this is not paid, the appeal will generally not be considered. The competent appeal authority is indicated in the instructions on legal remedies/rights of appeal contained in the contested decision. Foreign complainants must also designate a domicile for service in Switzerland (e.g. a law firm) so that a decision can be served on them in accordance with international law and in a legally valid manner.

5.2 Checks

The FOCBS operates fixed and mobile monitoring units and carries out checks. Enforcement officers may stop and enter vehicles to verify compliance with the registration requirement.

If they suspect that an offence has been committed, they may demand to see identification documents to establish the identity of the driver.

If a person who is not resident in Switzerland disputes their liability to pay the charge during a check or does not pay the charge and, where applicable, the fine immediately, they must deposit the corresponding amounts or provide other appropriate security.

5.3 Criminal proceedings (Art. 19b–22 HVCA)

Anyone who deliberately evades the charge (Art. 20 HVCA) will be liable to a fine of up to five times the amount of the evaded charge. Anyone who deliberately jeopardises the charge (Art. 20a HVCA) will be liable to a fine of up to CHF 20,000.

6 Contact

Area	Point of contact, address
General information on the LSVA and PSVA	FOCBS information office Tel. +41 (0)58 467 15 15 Internet: www.lsva.ch LSVA email: lsva@bazg.admin.ch PSVA email: zentrale-psva@bazg.admin.ch Contact form: www.kontakt-formular.bazg.admin.ch/home
Initial registration/deregistration	Cantonal driver and vehicle licensing offices/motor vehicle inspection offices See addresses at: www.asa.ch

Directive 15-02 – December 2025

Registration, weight
reduction
Vehicle weights

Postal address Federal Office for Customs and Border Security
Road Taxes
3003 Bern

Annexes

Annex 1: Use of dealers' number plates (U plates)

Vehicles that are not currently licensed and have Swiss dealers' number plates (Art. 22–26 VIO) are exempt from the charge (Art. 2 para. g HVCO). Exemption from the charge is therefore conditional upon the correct use of dealers' number plates. The relevant conditions are set out in full in Article 24 paragraphs 3 and 4 of the VIO.

Under Article 24 paragraph 3 of the VIO, dealers' number plates may be used for:

- a) journeys to repair breakdowns and for towing;
- b) transferring and testing vehicles in connection with vehicle sales, repairs or modifications;
- c) the testing of new vehicles by manufacturers and importers;
- d) the assessment of vehicles by experts;
- e) the official vehicle inspection and the journey to this inspection;
- f) any other journeys made free of charge, provided that there are no more than nine persons in or on the vehicle, including the driver.

Important: These journeys may only be undertaken when the vehicle is **unladen**.

Under Article 24 paragraph 4 of the VIO, heavy motor vehicles and heavy transport trailers bearing dealers' number plates may only be used for the following types of **goods transport**:

- a) transporting vehicle parts in connection with vehicle repairs or modifications undertaken on the company's own premises;
- b) the carrying of ballast in the cases referred to in Article 24 paragraph 3 letters b to e;
- c) the towing, recovery and transfer of vehicles that have broken down or been involved in an accident from the breakdown or accident location to a nearby repair workshop or to the premises of the holder of the collective vehicle registration document.

The Federal Supreme Court has pronounced in detail on Article 24 of the VIO (6S.22/2005, 6S.223/2004). It notes that the provision in Article 24 paragraph 4 is also restrictive because vehicles that are not currently licensed and have Swiss dealers' plates are not subject to the charge. It holds that there is no reason to extend the permissible types of goods transport with U plates beyond the wording of Article 24 paragraph 4 of the VIO, which is clear in this respect. The Federal Supreme Court has also ruled that the necessary connection between the transport of vehicle parts and repairs or modifications on the company's own premises only exists if the transport is carried out with a view to specific upcoming vehicle repairs or modifications. The fact that the transport of goods is free of charge or for the company's own use has no bearing on the permitted use of U plates.

The following types of goods transport are therefore not permitted with U plates:

- transport of scrap cars;
- vehicles loaded for transfer and testing (including new vehicles);
- transport of tyres and wheel rims for changing from winter to summer tyres; this does not constitute vehicle repair or modification;
- transport of repaired tractors or vehicles from the workshop to the tractor or vehicle owner;
- delivery of ordered agricultural machinery;
- transport of a machine tool for use by the workshop of the owner of the dealers' number plates;

Directive 15-02 – December 2025

- transport of tiles for the workshop roof;
- transport of defective and non-roadworthy vehicles, not directly from the breakdown or accident location, to the workshop of the owner of the U plates (used car dealer);
- transport of a vehicle chassis with cab for bodywork assembly;
- etc.

The transfer of hire trailers, including by third-party companies, is not permitted because these journeys are carried out for a fee or because the costs of the transfer are included in the hire price. The use of an unladen motor vehicle for crane work is not permitted with dealers' number plates. This journey is not made free of charge, as the crane work will be charged for.

Annex 2: Equipment and charge requirements for tractor units with a laden weight of up to 3.5 tonnes

Tractor units with a maximum permissible laden weight of up to 3.5 tonnes are generally exempt from the heavy vehicle charge. If they are permitted to tow trailers that fall within the scope of the charge, only the trailer is subject to the charge. In this case, the tractor unit must also be equipped with a VRS.

Overview:

Tractor units with a maximum permissible laden weight (MPLW) ≤ 3.5 tonnes	
Permissible gross train weight minus the unladen weight:	
> 3.5t*	≤ 3.5t
Determination of kilometres driven/VRS equipment requirement**	
Yes	No
Subject to the LSVA?	
Tractor unit: no Goods transport trailer > 3.5t MPLW: yes	Tractor unit: no All trailers: no
Vignette required if first- and second-class national roads are used	
Tractor unit: no* Trailer > 3.5t MPLW: no Trailer ≤ 3.5t MPLW: yes	Tractor unit: yes All trailers: yes

* Swiss vehicles are also exempt from the equipment and charge requirements if the cantonal driver and vehicle licensing office enters the condition "Only semi-trailers for residential use or for passenger transport or other semi-trailers not subject to the heavy vehicle charge may be towed" (code 270/271) in the vehicle registration document. If a semi-trailer that is not subject to the heavy vehicle charge is being towed, the tractor unit may need to have a vignette.

Towed caravans and passenger transport trailers are subject to the PSVA in their own right.

** For foreign tractor units, the manual recording service NMTS may be used instead of a VRS (see section 4).

Annex 3: Use of the national recording service NETS for foreign vehicles

The following instructions apply only to users of NETS services.

The national recording service NETS can also be used by holders of foreign-registered vehicles to pay the performance-related heavy vehicle charge.

To do this, the following steps must be completed in advance:

Step 1

Full registration of the vehicle holder in ePortal as an FOCBS business partner. This involves:

- performing the registration itself;
- entering the onboarding code sent by post;
- assigning oneself the business partner role "LSVA holder".

A detailed description of the registration process can be found online at www.lsva.ch > **HVC III in ePortal**

Step 2

Registration in ePortal of the vehicles for which the NETS is to be used. To open the online form, select the "NETS – Foreign vehicles" tile. The vehicle data must be entered as stated in the registration certificate. It is therefore advisable to have this documentation to hand when registering. The data entered may be verified by the FOCBS during subsequent border crossings.



Step 3

Selection of the desired NETS provider. This requires the vehicles to be registered with the provider in accordance with the provider's specifications.

An overview of currently approved NETS providers can be found on the internet at www.lsva.ch > **HVC III providers**

Important: Each of these steps builds on the previous one, so it is very important to complete them in the order indicated. In particular, NETS providers are required to reject vehicles if the vehicle data has not been fully entered beforehand in step 2.

Step 4

Both the vehicle data entered in the FOCBS's systems and that stored with the provider must be kept up to date by the vehicle holder at all times. When a vehicle is taken out of service (deregistration), it must be deregistered with the FOCBS in ePortal and with the provider in accordance with the latter's specifications.