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Ordinance on the Reduction of CO₂ Emissions (CO₂ Ordinance)

of 30 November 2012 (Status as of 15 June 2017)

*The Swiss Federal Council,
on the basis of the CO₂ Act of 23 December 2011¹ (CO₂ Act),
ordains:*

Chapter 1 General Provisions Section 1 Greenhouse Gases

Art. 1

¹ This Ordinance regulates the reduction of the emission of the following greenhouse gases:

- a. Carbon dioxide (CO₂);
- b. Methane (CH₄);
- c. Nitrous oxide (N₂O);
- d. Hydrofluorocarbons (HFCs);
- e. Perfluorocarbons (PFCs);
- f. Sulphur hexafluoride (SF₆);
- g. Nitrogen trifluoride (NF₃).

² The warming effect of greenhouse gases on the climate is converted into the equivalent quantity of CO₂ (CO₂eq). The values are listed in Annex 1.

Section 2 Definitions

Art. 2

In this Ordinance:

- a. *Passenger cars* means passenger cars in accordance with Article 11 paragraph 2 letter a of the Ordinance of 19 June 1995² on Technical Requirements for Road Vehicles (VTS), for which the status on the definite date of authorisation for circulation is decisive; the following are not deemed passenger cars:
 1. armoured vehicles in accordance with Appendix 2 to Annex XI of Directive 2007/46/EG³, and
 2. vehicles with approved places for wheelchairs for disabled persons;
- b. *Companies* means operators of fixed installations at a site;
- c. *Rated thermal input* means the maximum possible supply of heating energy per unit of time for a fixed installation;
- d. *Total rated thermal input* means the sum of the rated thermal inputs of a company's fixed installations that are taken into account in the emissions trading scheme;
- e. *Total output* means the sum of the delivered electrical and thermal nominal output of a fossil-thermal power plant;
- f. *Overall efficiency* means the ratio of total output to the rated thermal input of a fossil-thermal power plant in accordance with the manufacturer's specifications.

Section 3 Sectoral Interim Targets

Art. 3

¹ The interim targets for 2015 are:

- a. for the building sector: no more than 78 percent of 1990 emissions;
- b. for the traffic sector: no more than 100 percent of 1990 emissions;
- c. for the industry sector: no more than 93 percent of 1990 emissions.

² If a sector-specific interim target listed in paragraph 1 is not achieved, then the Federal Department of the Environment, Transport, Energy and Communications

² SR 741.41

³ Directive 2007/46/EC of the European Parliament and of the Council of 5 September 2007 establishing a framework for the approval of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles (Framework Directive), OJ. L 263 of 9.10.2007, p. 1; last amended by Ordinance (EU) No 678/2011, OJ. L 185 of 15.7.2011, p. 30.

(DETEC), after hearing the cantons and affected parties, shall request the Federal Council for additional measures.

Section 4 Counting Emission Reductions achieved Abroad⁴

Art. 4 Eligible emission reductions achieved for projects abroad⁵

¹ Emission reductions achieved abroad may only be counted by companies and persons authorised by this Ordinance.

² Emission reductions achieved abroad may be counted if:

- a. they are attested to by an emission-reduction certificate of the United Nations Framework Convention on Climate Change (UNFCCC) of 9 May 1992⁶; and
- b. Annex 2 does not preclude their being counted.

Art. 4a⁷ Letters of approval for projects

¹ Companies or persons wishing to obtain emission-reduction certificates for an emission-reduction project abroad can apply to the Federal Office for the Environment (FOEN) for the necessary letter of approval in accordance with the rules of Article 6 paragraph 3 or Article 12 paragraph 5 of the Kyoto Protocol of 11 December 1997⁸ to the United Nations Framework Convention on Climate Change (Kyoto Protocol).

² The FOEN issues a letter of approval if the requirements of Article 4 paragraph 2 letter b are met.

Section 5⁹ Attestations for Domestic Emission-reduction Projects and Programmes

Art. 5 Requirements

¹ Attestations for emission reductions from domestic projects and programmes are issued if:

⁴ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁵ Inserted by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁶ SR 0.814.01

⁷ Inserted by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁸ SR 0.814.011

⁹ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

- a. Annex 3 does not preclude them;
- b. the project or programme's planned component activities:
 1. would not be economically feasible without revenues from the sale of the attestations,
 2. meet(s) at least the current state of the art, and
 3. provide(s) for measures that lead to an increase in emission reductions as measured against the reference scenario defined in Article 6 paragraph 2 letter d;
- c. the emission reductions:
 1. are verifiable and quantifiable,
 2. were not achieved by a company participating in the Emissions Trading Scheme (ETS), and
 3. were not achieved by a company with a reduction commitment; attestations in accordance with this Section however can be issued for emission reductions that are achieved by a company with an emissions target under Article 67, but are not included in the emissions target; and
- d. the beginning of the implementation of the project or programme does not predate the submission of an application in accordance with Article 7 by more than three months.

² The time when the applicant makes a significant financial commitment to a third party or itself takes organisational measures relevant to the project or programme is deemed the beginning of implementation.

Art. 5a Programmes

¹ Planned component activities can be grouped together into one programme if:

- a. they have a common purpose in addition to reducing emissions;
- b. they apply one of the specified technologies in the programme description;
- c. they fulfil the inclusion criteria specified in the programme description, which guarantee that the planned component activities meet the requirements of Article 5; and
- d. implementation has not yet begun.

² Planned component activities can be included in existing programmes if they meet the conditions of paragraph 1 and had already been demonstrably registered in the programme before the inclusion.

Art. 6 Validation of projects and programmes

¹ Companies or persons wishing to apply for attestations for an emission-reduction project or programme must have it validated at their own expense by a validator approved by the FOEN.

² A description of the project or programme is to be submitted to the validator. This must include information about:

- a. the measures for reducing emissions;
- b. the technologies applied;
- c. the delimitation from other climate and energy policy instruments;
- d. the hypothetical progression of greenhouse gas emissions if the emission-reducing measures of the project or programme were not implemented (reference scenario);
- e. total expected annual emission reductions and the underlying calculation method;
- f. the organisation of the project or programme;
- g. the anticipated investment and operating costs and expected revenues;
- h. the financing;
- i. the monitoring plan, in which the start date of the monitoring is defined and the methods for accounting for emission reductions are described;
- j. the duration of the project or programme;
- k. for programmes, in addition: the purpose, the criteria for the inclusion of planned component activities in the programme, the administration of the planned component activities as well as an example of a planned component activity per specified technology.

³ For the validation the validator examines the information specified in paragraph 2 and whether the project meets the requirements of Article 5 or the programme meets the requirements of Articles 5 and 5a respectively.

⁴ It summarizes the results of the examination in a validation report.

Art. 7 Application for the issuance of attestations

¹ An application for the issuance of attestations must be submitted to the FOEN. It must include the project or programme description and the validation report.

² The FOEN may request additional information from the applicant if required for evaluating the application.

Art. 8 Decisions about the qualification of a project or programme

¹ The FOEN decides whether a project or programme qualifies for issuance of attestations on the basis of the application.

² The decision is valid for seven years from the start of the implementation of the project or programme (crediting period).

³ No attestations are issued for planned component activities of programmes if:

- a. a change in applicable legal provisions results in emission-reduction measures that must be implemented during the crediting period;
- b. the issuance of attestations is for claimed emission reductions attributable to the implementation of measures described in letter a; and

- c. implementation of the planned component activities had started after the coming into force of the change in legal provisions.

Art. 8a Extension of the crediting period

¹ The crediting period is extended for successive three-year periods if the applicant has the project or programme revalidated and submits an application for extension to the FOEN no later than six months before the end of the crediting period.

² The FOEN approves the extension if the requirements referred to in Articles 5 and 5a are still met.

Art. 9 Monitoring report and verification of the monitoring report

¹ The applicant collects all the required data in accordance with the monitoring plan and records them in a monitoring report.

² The applicant has the monitoring report verified at its own expense by a FOEN-approved verifier. The verification may not be done by the same entity that has validated the project or programme.

³ The verifier examines whether the accounted-for emission reductions meet the requirements of Article 5. For programmes it also examines whether the planned component activities meet the inclusion criteria of Article 5a paragraph 1 letter c. It may limit the verification to a single representative planned component activity.

⁴ The verifier records the results of the verification in a verification report.

⁵ The first monitoring report and the accompanying verification report must be submitted to the FOEN at the latest within six months of the end of the year following the beginning of monitoring. Subsequent monitoring and verification reports must be submitted at least every three years. The emission reductions must be disclosed per calendar year.¹⁰

Art. 10 Issuance of attestations

¹ The FOEN decides whether to issue attestations on the basis of the monitoring report and the corresponding verification report.

² Attestations for projects are issued for the extent to which emission reductions have demonstrably been achieved up to the end of the crediting period.

³ Attestations for programmes are issued for the extent to which emission reductions have demonstrably been achieved for no longer than ten years after the end of the programme's crediting period, if the relevant planned component activity has been started during the crediting period.

⁴ Emission reductions that are attributable to non-refundable payments from the Confederation, cantons or communes for promoting renewable energies, energy efficiency or climate protection are only attested to the applicant if it proves that the

¹⁰ Amended by No I of the Ordinance of 22 June 2016, in force since 1 Aug. 2016 (AS 2016 2473).

responsible public bodies have not otherwise claimed the emission reductions. Emission reductions that are attributable to surcharges obtained in accordance with Article 15*b* of the Energy Act of 26 June 1998¹¹ are not attested.

⁵ The added ecological value of emission reductions is compensated with the issuance of attestations. If the added ecological value has already been compensated, no attestations are issued.

Art. 11 Substantial modifications to the project or programme

¹ Substantial modifications of the project or programme carried out after the decision has been made regarding qualification or the extension of the crediting period must be reported to the FOEN.

² A modification to the project or programme is in particular deemed substantial if:

- a. actual emission reductions deviate from the expected annual emission reductions specified in the project or programme description by more than 20 percent;
- b. actual investment or operating costs deviate from the values specified in the project or programme description by more than 20 percent.

³ If necessary, the FOEN orders a revalidation. Emission reductions achieved after a substantial modification are only attested in accordance with a new decision on qualification in accordance with Article 8.

⁴ As of the decision regarding the qualification of the project or programme after a revalidation, the crediting period lasts for:

- a. seven years if the crediting period has not yet been extended;
- b. three years if the crediting period has already been extended.

Section 5a

Attestations for Companies with Reduction Obligations and Companies with Emissions Targets for the Progression of Energy Consumption¹²

Art. 12¹³ Attestations for companies with reduction obligations

¹ Companies with reduction obligations under Article 66 paragraph 1 to which an emission target under Article 67 applies are issued attestations for domestic emission reductions upon application if:

- a. the company can credibly report that its emissions target will be reached without counting emission-reduction certificates;

¹¹ SR 730.0

¹² Inserted by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

¹³ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

- b. the company's greenhouse gas emissions in the relevant year have been reduced by more than 5 percent as compared with the reduction course determined in accordance with Article 67; and
- c. for emission-reduction measures, the company has received no non-refundable payments from the Confederation, cantons or communes for promoting renewable energies, energy efficiency or climate protection or from surcharges obtained in accordance with Article 15*b* of the Energy Act of 26 June 1998¹⁴ for geothermal power, biomass and waste from biomass; excepted from this are companies that had already registered for the receipt of such funds before the coming into force of the amendment of 8 October 2014.

² Attestations are issued for emission reductions to the extent of the difference between the reduction course minus 5 percent and the greenhouse gas emissions in the relevant year, for the last time in 2020.

³ Emission reductions for which attestations have been issued in accordance with paragraph 2 count as the company's greenhouse gas emissions and apply towards meeting the company's greenhouse gas emissions target.

Art. 12a¹⁵ Attestations for companies with a target agreement regarding the progression of energy consumption

¹ Companies that have agreed with the Confederation upon targets for the progression of energy consumption and also have commitments to reduce CO₂ emissions (target agreement with an emissions target), without being exempt from the CO₂ levy for this purpose, are issued attestations for domestic emission reductions upon application if:

- a. the target agreement with an emissions target meets the requirements of Article 67 Paragraphs 1–3, is validated at the company's own expense by a FOEN-approved validator and has been assessed by the FOEN as qualified;
- b. the company submits a monitoring report annually no later than 31 May in accordance with Article 72;
- c. the company's CO₂ emissions during the preceding three years have in each year fallen short of the agreed reduction course in the target agreement with emissions target by more than 5 percent; and
- d. for emission-reduction measures, the company has received no non-refundable payments from the Confederation, cantons or communes for promoting renewable energies, energy efficiency or climate protection or from surcharges obtained in accordance with Article 15*b* of the Energy Act of 26 June 1998¹⁶ for geothermal power, biomass and waste from biomass; excepted from this are companies that had already registered for the receipt

¹⁴ SR 730.0

¹⁵ Inserted by No 1 of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293). The revision of 9 Dec. 2014 relates only to the French text (AS 2014 4437).

¹⁶ SR 730.0

of such funds before the coming into force of the amendment of 8 October 2014.

² The validated target agreement with emissions target must be submitted to the FOEN no later than 31 May of the year in which attestations are being applied for.

³ Substantial and permanent changes under Article 73 as well as changes under Article 78 must be reported to the FOEN. If necessary, the FOEN orders a revalidation.

⁴ Attestations are issued for emission reductions to the extent of the difference between the reduction course minus 5 percent and the greenhouse gas emissions in the relevant year, for the last time in 2020.

Section 5b Administration of Attestations and Data Protection¹⁷

Art. 13¹⁸ Administration of attestations and data

¹ Companies and persons that have applied for the issuance of attestations must at the same time provide the FOEN the operator or personal account to which the attestations should be issued. Attestations are issued and administered in the Emissions Trading Registry in accordance with Articles 57–65.

² The following data and documents are managed in a FOEN-administered database:

- a. first names, surnames and contact information of the applicant, the validator and the verifier;
- b. the number of attestations issued;
- c. the core data for the project or programme; and
- d. the project and programme description, the validation reports, the monitoring reports and the verification reports.

³ On request, the holder of an attestation is granted access to the data described in paragraph 2 letters a and b in connection with the attestation. Access to the data and documents described in paragraph 2 letters c and d may be granted subject to the preservation of manufacturing and trade secrecy.

Art. 14¹⁹ Publication of information on projects and programmes

The FOEN may, subject to preservation of manufacturing and trade secrecy, publish:

- a. descriptions of domestic emission-reduction projects and programmes;
- b. validation reports in accordance with Article 6 paragraph 4;

¹⁷ Inserted by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

¹⁸ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

¹⁹ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

- c. monitoring reports in accordance with Article 9 paragraph 1;
- d. verification reports in accordance with Article 9 paragraph 4.

Section 6 Coordination of Adaptation Measures

Art. 15

¹ The FOEN coordinates the measures specified in Article 8 paragraph 1 of the CO₂ Act.

² It thereby takes account of the cantons' measures.

³ The cantons regularly inform the FOEN about their measures.

Chapter 2 Technical Measures for Reducing CO₂ Emissions from Buildings

Art. 16

¹ The cantons regularly report to the FOEN on technical measures for reducing CO₂ emissions from buildings.

² The report must contain information regarding:

- a. the CO₂ measures taken and planned and their effectiveness; and
- b. the progression of CO₂ emissions from buildings within the canton.

³ On request, the cantons make available to the FOEN all necessary documents that form the basis of the report.

Chapter 3 Technical measures for reducing CO₂ Emissions from Passenger Cars

Section 1 First-time Registration

Art. 17

¹ Passenger cars registered for the first time in Switzerland are deemed registered for the first time; excluded are passenger cars that have been registered abroad for more than six months before a customs declaration in Switzerland.

² Registration in a customs enclave in accordance with Article 3 paragraph 3 of the Customs Act of 18 March 2005²⁰ and in Liechtenstein is deemed registration in Switzerland. Registration in a customs enclave in accordance with Article 3 paragraph 2 of the Customs Act of 18 March 2005, with the exception of Liechtenstein, is deemed registration abroad.

²⁰ SR 631.0

³ Passenger cars may be registered for the first time only if the importer or manufacturer has met the obligations specified in Articles 29 or 30.

⁴ Should the deadline specified in paragraph 1 lead to the significant unequal treatment of importers of passenger cars that have already been registered abroad before a customs declaration in Switzerland and importers of passenger cars that have not been registered abroad before a customs declaration in Switzerland, or should misuses occur, then DETEC may in particular:

- a. shorten or extend the deadline by no more than one year;
- b. define a required minimum number of kilometres covered.

Section 2 Importer and Manufacturer

Art. 18 Principle

The provisions for reducing CO₂ emissions from passenger cars apply to any importer or manufacturer of passenger cars that are registered for the first time in Switzerland.

Art. 19 Reference year

The calendar year in which compliance with the target is reviewed is deemed the reference year.

Art. 20 Large-scale importer

An importer that has, in the year preceding the reference year, registered at least 50 passenger cars for the first time is deemed a large-scale importer in the reference year.

Art. 21 Provisional assignment as a large-scale importer

¹ An importer that, in the year before the reference year, has registered fewer than 50 passenger cars for the first time may apply to the Swiss Federal Office of Energy (SFOE) to be provisionally treated as a large-scale importer in the reference year.

² The application must be submitted before a passenger car is registered for the first time.

³ If fewer than 50 passenger cars have been registered for the first time at the end of a reference year, the importer must individually account for each passenger car as a small-scale importer.

Art. 22 Small-scale importers

An importer that has registered fewer than 50 passenger cars for the first time in the year before the reference year, and is not provisionally treated as a large-scale importer in the reference year, is deemed a small-scale importer in the reference year.

Art. 23 Emission pools

¹ Importers and manufacturers may apply to the SFOE by 30 November of the year preceding the reference year to be treated as an emission pool for a maximum duration of five years.

² An emission pool has the rights and obligations of an individual large-scale importer.

³ It has a designated representative.

⁴ Members of an emission pool that are not associated through uniform control in a group, whether by majority vote or otherwise, may exchange among themselves only the following information:

- a. the average decisive CO₂ emissions;
- b. the target for the decisive CO₂ emissions;
- c. the total number of passenger cars registered for the first time;
- d. the average unladen weight of passenger cars registered for the first time.

Section 3 Bases for Assessments**Art. 24** Decisive CO₂ emissions

¹ Importers of type-approved passenger cars may by 31 January of the year after the reference year submit to the Federal Roads Office (FEDRO) the data required for calculation of the decisive CO₂ emissions, including the following for each individual passenger car:

- a. the vehicle identification number (VIN);
- b. the CO₂ emissions;
- c. the unladen weight;
- d. possible ecological innovations; and
- e. the holder's code of type approval.

² If this data is not submitted, then the information in the type approval in accordance with Article 97 VTS²¹ and the Ordinance of 19 June 1995²² on the Type Approval of Road Vehicles (RVTAO) applies.

³ FEDRO may at any time, for data control purposes in accordance with paragraph 1, request importers to submit an appropriate number of certificates of conformity in accordance with Article 18 of Directive 2007/46/EC²³ (*Certificate of Conformity, COC*).

²¹ SR 741.41

²² SR 741.511

²³ See footnote to Art. 2 letter a no. 1.

Art. 25 Other determinations of decisive CO₂ emissions

¹ For a passenger car that is exempt from type approval (Art. 4 RVTAO²⁴), the following evidence of CO₂ emissions is also recognised:

- a. the COC;
- b. conformity assessment and conformity verifications in accordance with Article 2 letters m and n RVTAO;
- c. approvals issued by foreign countries in accordance with national or international law as shown in Annex 2 VTS ²⁵ or at least the equivalent of Swiss regulations; or
- d. test reports issued by testing bodies that are listed for these tests in Annex 2 RVTAO or are recognised by the FEDRO under Article 17 paragraph 2 RVTAO.²⁶

^{1bis} For a passenger car that has a type approval but which has been retrofitted for a different motor fuel before the initial approval for operation and has been marked with the type approval number in the inspection report (Art. 75 of the Road Traffic Licensing Ordinance of 27 October 1976²⁷), the evidence specified in paragraph 1 letters b–d is recognised.²⁸

² For a passenger car for which no evidence under paragraph 1 or ^{1bis} is available, the decisive CO₂ emissions will be calculated in accordance with Annex 4.²⁹

³ If the CO₂ emissions of a passenger car cannot be calculated in accordance with the formulas in Annex 4, 300 g CO₂/km is assumed.

Art. 26 Passenger cars driven with natural gas

For passenger cars that are wholly or partially driven by natural gas, the SFOE reduces the decisive CO₂ emissions by the percentage of the eligible biogenic component of the gas mixture.

Art. 27 Ecological innovations

¹ The SFOE takes account of reductions of CO₂ emissions that have been achieved through innovative technologies insofar as they are accepted under Article 12 of Regulation (EC) No. 443/2009³⁰.

²⁴ SR **741.511**

²⁵ SR **741.41**

²⁶ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293).

²⁷ SR **741.51**

²⁸ Inserted by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293).

²⁹ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293).

³⁰ Regulation (EC) No 443/2009 of the European Parliament and of the Council of 23 April 2009 setting emission performance standards for new passenger cars as part of the Community's integrated approach to reduce CO₂ emissions from light-duty vehicles, version according to OJ. L 140 of 5.6.2009, p. 1.

² The importer must provide evidence of reductions by means of a COC.

Art. 28 Target

¹ The target for the CO₂ emissions of passenger car fleets of large-scale importers, or in the case of small-scale importers or manufacturers, of individual passenger cars, is calculated in accordance with Annex 5.

² If a manufacturer is granted an exemption in accordance with Article 11 of Regulation (EC) No. 443/2009³¹, the SFOE adjusts the calculation of the target for importers of the relevant passenger car brands.

³ Targets adjusted in accordance with paragraph 2 may not be set off against other targets.

⁴ If a large-scale importer wants to account for a passenger car brand separately in accordance with paragraph 2, then it must inform the SFOE before registering the first car for the first time in the relevant reference year. For each passenger car brand, depending on the number of passenger cars registered for the first time, it must account for the passenger cars as a separate large-scale importer (Arts. 20 and 21) or as a separate small-scale importer (Art. 22).

Section 4 Procedure and Reporting

Art. 29 Procedure for importers

¹ A large-scale importer must complete an inspection report (Form 13.20 A) for each imported passenger car and certify that it has imported the passenger car.

² A small-scale importer must complete an inspection report (Form 13.20 A) and pay the penalty in accordance with Article 13 of the CO₂ Act, if one is owed.

³ For billing and collection, the SFOE is responsible for large-scale importers and the FEDRO is responsible for small-scale importers.

Art. 30 Procedure for manufacturers

¹ Manufacturers of passenger cars in Switzerland must submit the data specified in Article 24 paragraph 1 to FEDRO according to the type approval or individual testing.

² The SFOE calculates the possible penalty based on the data of the type approval or the individual testing for each individual passenger car registered for the first time.

³ Before first-time registration, the manufacturer must pay the penalty, if one is owed, to the competent collection authority in accordance with Article 29 paragraph 3.

³¹ See footnote to Art. 27 para. 1.

Art. 31³² Invoices for large-scale importers

¹ The SFOE transmits quarterly to each large-scale importer the list of passenger cars registered for the first time, the target and the decisive CO₂ emissions no later than 31 March, 30 June, 30 September and 31 December of the current reference year.

² On the basis of the number of passenger cars registered for the first time in the reference year, the target and the decisive CO₂ emissions, the SFOE examines, after the end of the reference year, for each large-scale importer, whether it owes a penalty.

³ If a large-scale importer owes a penalty, the SFOE calculates the amount and prepares a final invoice, taking into account any advance payments invoiced and received in accordance with Article 33.

Art. 32 Payment deadline for large-scale importers

¹ The large-scale importer must pay the penalty within 30 days of receiving the final invoice.³³

² Any refund of advance payments is settled within the same deadline.

Art. 33³⁴ Quarterly advance payments

¹ The SFOE may require large-scale importers to make quarterly advance payments towards the possible penalty in the reference year.

² Quarterly advance payments may in particular be required from:

- a. importers that have been provisionally treated as large-scale importers in the reference year (Art. 21);
- b. large-scale importers domiciled abroad;
- c. large-scale importers currently subject to debt enforcement proceedings or with existing certificates of loss;
- d. large-scale importers whose decisive CO₂ emissions exceed the target by more than 5 g CO₂ / km in the reference year.

³ The SFOE prepares each invoice for the advance payments on the basis of the data referred to in Article 31 paragraph 1 on passenger cars registered for the first time in the current reference year. Advance payments already made are taken into account in preparing the invoice. Any surplus is refunded after the end of the reference year.

⁴ If the final invoice results in a surplus in favour of the large-scale importer, the SFOE refunds the surplus with reimbursement interest.

³² Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

³³ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

³⁴ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

Art. 34³⁵ Default interest and reimbursement interest

¹ An importer or manufacturer who does not pay an invoice or the final invoice by the deadline owes default interest.

² The interest rate for the default and reimbursement interest is equivalent to that used for direct federal taxes under the Annex to the Ordinance of 10 December 1992³⁶ on the Due Date for and Interest on Direct Federal Taxes.

Art. 35 Ruling

If an importer or manufacturer contests an invoice or the final invoice, then the SFOE rules on the level of penalty.

Art. 36 Security measures

¹ If a large-scale importer is more than 30 days in default of payment of an advance or final payment, the SFOE may rule that it be treated as a small-scale importer until it has fully settled all payments owed.

² If the SFOE deems the payment of the penalty or interest at risk, then it may request security in the form of a cash deposit or a bank guarantee from the importer.

Art. 37 Reporting

¹ In 2016 and every three years thereafter, DETEC reports to the responsible commissions of the Federal Council and the Council of States on the targets reached and the effectiveness of the penalty.

² The SFOE annually informs the public in appropriate form about the targets achieved, the penalties imposed and administrative expenses.

Section 5**Use of the Revenue from the Penalty in accordance with Article 13 of the CO₂ Act****Art. 38** Use

The revenue from the penalty under Article 13 of the CO₂ Act is used to finance undertakings in accordance with Article 1 paragraph 2 of the Infrastructure Fund Act of 6 October 2006³⁷.

³⁵ Amended by No 1 of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

³⁶ SR 642.124

³⁷ SR 725.13

Art. 39 Procedure

¹ The revenue equals the receipts as of 31 December of the collection year, including interest minus implementation costs.

² The revenue is allocated to the infrastructure fund in the second year following the collection year.

Chapter 4 Emissions Trading Scheme**Section 1 Participation****Art. 40** Companies obliged to participate

¹ A company is obliged to participate in the ETS if it is engaged in an activity listed in Annex 6.³⁸

² A company that newly engages in an activity listed in Annex 6 notifies the FOEN no later than three months after starting the activity.

Art. 41 Exemption from the obligation to participate

¹ An ETS company may apply each year by 1 June to be exempted from the obligation to participate with effect from the beginning of the following year if the company's greenhouse gas emissions in the preceding three years were less than 25 000 tonnes CO₂eq per year.

² The company must continue to submit a monitoring plan (Art. 51) and a monitoring report (Art. 52) unless it has made a commitment to reduce greenhouse gas emissions in accordance with Article 31 paragraph 1 letter b of the CO₂ Act.

³ If the company's greenhouse gas emissions increase to more than 25 000 tonnes CO₂eq during a year, then it must again participate in the ETS in the following year.

Art. 42 Participation by application

¹ A company may participate in the ETS by application if:

- a. it is engaged in an activity listed in Annex 7; and
- b. it thereby has a total rated thermal input of at least 10 MW.

² A company that newly fulfils the participation conditions listed in paragraph 1 must submit the application no later than six months from the date of fulfilment.

^{2bis} A company that withdraws its application despite meeting the conditions specified in paragraphs 1 or 2 has the opportunity to resubmit an application for participation if the total rated thermal input has increased by at least 10 percent since the last

³⁸ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

application. The application must be submitted no later than six months after the increase.³⁹

³ The application must contain information about:

- a. the activities listed in Annex 7;
- b.⁴⁰ the installed rated thermal inputs of the company's fixed installations;
- c. the greenhouse gases emitted from the company's fixed installations in the preceding three years.

⁴ The FOEN may request additional information if required for assessing the application.

Art. 43 Fixed installations not taken into account

¹ In determining whether a company meets the conditions of Article 40 paragraph 1 or Article 42 paragraph 1 or 2^{bis}, and in calculating the extent to which emission allowances or emission-reduction certificates must be surrendered annually to the Confederation, fixed installations in hospitals are not taken into account.⁴¹

² A company may request that the following fixed installations not be taken into account:

- a. installations used exclusively for the research, development and testing of new products and processes;
- b.⁴² installations used primarily for the disposal of hazardous waste in accordance with Article 3 letter c of the Waste Management Ordinance of 4 December 2015⁴³ (WastMA).

³ For thermal fuels used in fixed installations that are not taken into account, the CO₂ levy is not refunded.

Art. 43a⁴⁴ Withdrawal

An ETS company may, no later than 1 June, apply to withdraw from the ETS with effect from the beginning of the following year if it permanently ceases to meet the conditions of Article 40 paragraph 1 or 42 paragraph 1.

³⁹ Inserted by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁴⁰ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁴¹ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁴² Amended by Annex 6 no 2 of the Waste Management Ordinance of 4 Dec. 2015, in force since 1 Jan. 2016 (AS 2015 5699).

⁴³ SR 814.600

⁴⁴ Inserted by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

Art. 44 Ruling

The FOEN rules regarding the participation of companies in the ETS and regarding fixed installations not taken into account in accordance with Article 43.

Section 2 Emission allowances and emission reduction certificates**Art. 45** Maximum available quantity of emission allowances

¹ The FOEN calculates the maximum available quantity of emission allowances each year for all ETS companies as a whole in accordance with Annex 8.

² It retains 5 percent of these emission allowances annually in order to make them accessible to new market entrants and ETS companies that significantly increase their capacity.

Art. 46 Emission allowances to be allocated free of charge

¹ The FOEN calculates the quantity of emission allowances to be allocated free of charge annually to ETS companies, based on the benchmarks and adaptation factors described in Annex 9 and taking account of European Union regulations.

² If the total quantity of emission allowances to be allocated free of charge exceeds the maximum quantity available minus the reserve in accordance with Article 45 paragraph 2, then the FOEN reduces the emission allowances allocated to individual ETS companies pro rata.

Art. 46^{a45} Allocating emission allowances free of charge to new ETS participants

¹ A company that participates for the first time in the ETS after 1 January 2013 receives an allocation of emission allowances free of charge from the reserve in accordance with Article 45 paragraph 2 from the start of its participation in the ETS.

² Emission allowances are allocated free of charge in accordance with Article 46.

³ If a company's participation in the ETS occurs after the extension of a fixed installation or after a significant increase in physical capacity, then it is allocated emission allowances free of charge in accordance with Articles 46 and 46c.

Art. 46^{b46} Reduction of emission allowances to be allocated free of charge

¹ The quantity of emission allowances to be allocated free of charge annually to ETS companies is reduced from the beginning of the following year if:

⁴⁵ Inserted by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁴⁶ Inserted by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

- a. a physical change in a fixed installation leads to a reduction of at least 10 percent in the installed capacity of a unit decisive for emission allowances to be allocated free of charge (sub-installation); physical modifications that serve solely to reduce greenhouse gas emissions are excluded;
- b. the company's operations cease.

² In the case of partial closures, the quantity of emission allowances allocated free of charge annually to an ETS company is reduced from the beginning of the following year as follows:

- a. by 50 percent if the sub-installation's activity rate is reduced by at least 50 percent but less than 75 percent;
- b. by 75 percent if the sub-installation's activity rate is reduced by at least 75 percent but less than 90 percent;
- c. by 100 percent if the sub-installation's activity rate is reduced by at least 90 percent.

Art. 46c⁴⁷ Increase in the emission allowances to be allocated free of charge

¹ The quantity of emission allowances to be allocated free of charge annually to an ETS company is increased if a physical change in a fixed installation or the expansion of a new fixed installation leads to an increase of at least 10 percent in a sub-installation's installed capacity.

² The additional emission allowances are allocated from the date on which the additional capacity has been used for 90 days at an average of at least 40 percent (normal operation).

³ If a new sub-installation is created by a physical change in a fixed installation or by the expansion of a new fixed installation, the ETS company is allocated emission allowances according to the greenhouse gas emissions emitted in the time between the initial physical operation and the start of normal operation and in accordance with the benchmarks specified in Annex 9. No emission allowances are allocated free of charge for the production of electricity.

⁴ If the operation of a fixed installation restarts after a partial closure in accordance with Article 46b paragraph 2, the free-of-charge allocation is adjusted accordingly as of the following year.

Art. 47⁴⁸ Auction of emission allowances

¹ The FOEN regularly auctions to ETS companies all the emission allowances that have not been allocated free of charge.

⁴⁷ Inserted by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁴⁸ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

² If it suspects agreements affecting competition or unlawful practices by dominant companies, FOEN may cancel the auction without accepting a bid. It must report any suspicion to the competition authorities.

³ It may award an ETS company a limited quantity of emission allowances at the price corresponding to the result of the auction simultaneously carried out.

⁴ It may commission private organisations to conduct the auction.

Art. 47^{a49} Participation in the auction and the binding nature of auction bids

¹ ETS companies that participate in the auction must submit the following information to the FOEN in advance:

- a. first names, surnames, postal and e-mail addresses, mobile phone number and proof of identity of at least one, but no more than two, authorised auction agents;
- b. first names, surnames, postal and e-mail addresses, mobile phone number and proof of identity of at least one, but no more than two, bid validators.

² The information is recorded in the Emissions Trading Registry.

³ Auction bids are binding after a bid validator gives consent.

Art. 48 Emission reduction certificates

¹ The maximum quantity of emission-reduction certificates that an ETS company may surrender is calculated as follows:⁵⁰

- a. for fixed installations that have already been taken into account in the ETS in the years 2008–2012: 11 percent of five times the average allowances allocated annually in this period; the emission reduction certificates taken into account in this period are deducted;
- b. for the remaining fixed installations and greenhouse gas emissions: 4.5 percent of the greenhouse gas emissions of the years 2013–2020.

² For fixed installations that in the years 2013–2020 have only been intermittently taken into account in the ETS, the maximum quantity of emission-reduction certificates is reduced according to the applicable duration.⁵¹

Art. 49⁵² Recalculation of the quantity of emission-reduction certificates

¹ The maximum quantity of emission-reduction certificates is recalculated with effect from the beginning of the following year if:

⁴⁹ Inserted by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁵⁰ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁵¹ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁵² Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

- a. a physical change in at least one fixed installation leads to a significant increase or reduction in a sub-installation's installed capacity;
- b. the company's activities cease; or
- c. the activities of the essential parts of the company's fixed installations are reduced by at least half.

² The maximum quantity of emission-reduction certificates for fixed installations in accordance with Article 48 paragraph 1 letter a is reduced to a maximum of 8 percent of five times the average allowances allocated annually in the years 2008–2012 minus the emission-reduction certificates taken into account in this period.

Section 3 Data Collection and Monitoring

Art. 50 Data collection

¹ The FOEN or a FOEN-authorized entity collects data to calculate the maximum quantity of emission allowances to be made available and the quantity of emission allowances to be allocated free of charge to individual ETS companies.

² An ETS company is required to cooperate. If it violates its obligation to cooperate, then it will be denied emission allowances free of charge.

Art. 51 Monitoring plan

¹ A company obliged to participate in the ETS shall submit a monitoring plan to the FOEN for approval no later than three months after the deadline for notification of new activities specified in Article 40 paragraph 2.

² A company that is participating in the ETS by application submits a monitoring plan to the FOEN for approval no later than three months after the deadline for the submission of the application to participate specified in Article 42 paragraph 2 or 2^{bis}.⁵³

³ The monitoring plan must specify how the company ensures that:

- a. standardised or other established procedures are used for the measurement or calculation of greenhouse gas emissions;
- b. the greenhouse gas emissions are as completely, consistently and accurately recorded as is technically and operationally possible and economically feasible;
- c. the measurement, calculation and documentation of greenhouse gas emissions are traceable and transparent.

⁵³ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁴ An ETS company amends the monitoring plan if it no longer meets the requirements of paragraph 3 or if an amendment is necessary due to a change under Articles 46b and 46c. It submits the amended monitoring plan to the FOEN for approval.⁵⁴

Art. 52⁵⁵ Monitoring report

¹ An ETS company submits to the FOEN annually by 31 March of the following year a monitoring report that must contain:

- a. information about the progression of greenhouse gas emissions;
- b. information about the progression of production volumes;
- c. an accounting of thermal fuels;
- d. information about any changes in installed capacities.

² The data must be shown in a summary table with comparative data of the previous years. The FOEN issues guidelines on the form of the monitoring report.

³ The FOEN may request additional information if required for monitoring.

⁴ It may require at any time that the monitoring report be verified by a FOEN-approved verifier.

⁵ If an ETS company submits an incomplete monitoring report or fails to submit it by the deadline, the FOEN estimates the company's greenhouse gas emissions.

Art. 53 An ETS company's obligation to report changes

An ETS company informs the FOEN without delay about:

- a. changes that could affect the emission allowances to be allocated free of charge;
- b. changes in contact information.

Art. 54 The cantons' duties

¹ The cantons verify whether ETS companies have met their information obligations under Articles 40 paragraphs 2 and 53 and whether the information provided is complete and traceable.

² The FOEN makes the required information available to the cantons.

³ If a canton determines that the requirements of this Ordinance have not been met, it informs the FOEN without delay.

⁵⁴ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁵⁵ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

Section 4 Obligation to Surrender Emission Allowances and Emission Reduction Certificates

Art. 55 Obligation

¹ An ETS company annually surrenders to the FOEN emission allowances and, if permitted, emission reduction certificates. Decisive are the relevant greenhouse gas emissions of the fixed installations that have been taken into account.

² An ETS company meets these obligations each year by 30 April for the greenhouse gas emissions of the previous year.

Art. 55a⁵⁶ Case of hardship

¹ On application, the FOEN may increase the maximum quantity of emission-reduction certificates that an ETS company may surrender under Article 48 if it proves that:

- a. it cannot meet its surrender obligation in accordance with Article 55 without the increase;
- b. it has participated in an auction of emission allowances in accordance with Article 47 and thus has made offers for the required quantity of emission allowances at market prices;
- c. procuring the lacking emission allowances outside auctions would significantly impede the ETS company's competitiveness; and
- d. it is prepared to acquire European emission allowances to the extent of the additional emission-reduction certificates applied for.

² To assess significant impairment to competitiveness, the FOEN also takes into account in particular the company's receipts from the sale of emission allowances.

³ The application is to be submitted to the FOEN no later than 31 March of the year following the year for which the case of hardship is claimed for the first time. The FOEN decides the quantity of additional eligible emission-reduction certificates annually.

⁴ European emission allowances acquired in accordance with paragraph 1 letter d must be transferred annually to an account of the Swiss Confederation in the European Union Emissions Trading System.

⁵ The FOEN transfers back the European emission allowances transferred by an ETS company in accordance with paragraph 4 to the company if no convention regarding the linking of the Swiss ETS with the European Union Emissions Trading System comes into force by 31 December 2018.

⁶ It transfers back the additional emission-reduction certificates delivered in accordance with paragraph 3 to the company by 31 December 2018 if a convention regard-

⁵⁶ Inserted by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

ing the linking of the Swiss ETS with the European Union Emissions Trading System comes into force. European emission allowances will be taken into account towards meeting the obligation.

Art. 56 Non-compliance with obligations

¹ If an ETS company does not meet its obligations to surrender emission allowances or emission reduction certificates by the deadline, then the FOEN rules on a penalty in accordance with Article 21 of the CO₂ Act.

² The payment deadline is 30 days from the issue of the ruling. If a payment is late, default interest at the rate of 5 percent per year is charged.

³ If an ETS company does not surrender emission allowances or emission reduction certificates by 31 January of the following year, then they will be offset against the emission allowances allocated to the company free of charge for that year.

Section 5 Emissions Trading Registry⁵⁷

Art. 57⁵⁸ Principles

¹ ETS companies must have an operator account in the Emissions Trading Registry.

² Companies with reduction obligations under Chapter 5, operators of fossil-thermal power plants in accordance with Chapter 6 and importers and manufacturers of fossil motor fuels in accordance with Chapter 7 that hold emission allowances, emission-reduction certificates or attestations in the Emissions Trading Registry, or want to trade them, must have an operator account or a personal account.

³ All other companies and persons that hold emission allowances, emission-reduction certificates or attestations in the Emissions Trading Registry, or want to trade them, must have a personal account.

⁴ Companies and persons that receive attestations for a project or a programme in accordance with Article 5, for emission reductions in accordance with Article 12, or for emission reductions arising from a target agreement with an emissions target in accordance with Article 12a may have them issued directly to a third party's operator or personal account.

Art. 58⁵⁹ Opening an account

¹ Companies and persons under Article 57 paragraphs 1–3 must apply to the FOEN to open an account.

⁵⁷ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁵⁸ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁵⁹ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

² The application must include:

- a. for companies: an extract from the commercial register and a copy of the passport or other proof of identity of the person authorised to represent the company;
- b. for individual persons: a proof of identity;
- c. first names, surnames, postal and e-mail addresses and proof of identity of the applicant;
- d. first names, surnames, postal and e-mail addresses, mobile phone number and proof of identity of at least of one and no more than four authorised representatives for the account;
- e. first names, surnames, postal and e-mail addresses, mobile phone number and proof of identity of at least one and no more than four transaction validators;
- f. a declaration that the applicant accepts the General Terms and Conditions of the Emissions Trading Registry.

³ Companies registered in a State in which no commercial register is maintained confirm by another form of supporting document their existence and the authorisation to sign of the person entitled to represent the company.

⁴ The FOEN may require the information in accordance with paragraphs 2 and 3 to be authenticated.

⁵ It may request additional information if it requires the same for the account to be opened. This includes in particular criminal record certificates.

⁶ It opens the requested account after reviewing the information and supporting documents and as soon the applicant as has paid the fee.

Art. 59 Address for service

¹ Any company or person with a personal account under Article 57 must designate an address for service in Switzerland for the following persons:⁶⁰

- a. for companies, the person entitled to represent the company, or for persons, the account holder;
- b. the authorised representatives for the account; and
- c.⁶¹ the transaction validators.

² Paragraph 1 does not apply if the account was opened before 1 January 2012.

⁶⁰ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁶¹ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

Art. 59^{a62} Rejection of account opening

¹ The FOEN rejects the account opening or the entry of authorised representatives for the account, authorised auction agents, transaction validators and bid validators if:

- a. the transmitted information or documents are incorrect or not traceable;
- b.⁶³ the company, the managing director or one of the persons mentioned in the introductory sentence has been convicted in the preceding ten years of money laundering or criminal offences against property or of other criminal offences in connection with emission trading or the legislation on financial market infrastructures.

² It suspends the account opening or entry if an investigation is pending against the company or a person mentioned in paragraph 1 letter b due to one of the criminal offences described in paragraph 1 letter b.

³ If the FOEN rejects the account opening of a company that is obliged to participate in the ETS, then the FOEN opens a frozen account to which the emission allowances allocated under Article 46 are credited. The account remains frozen until the reasons that led to the rejection of the account opening have been eliminated.

Art. 60⁶⁴ Entry in the Emissions Trading Registry

¹ All emission allowances, emission-reduction certificates, attestations and auction bids must be recorded in the Emissions Trading Registry.

² Changes in the holding of emission allowances, emission-reduction certificates and attestations are valid only if they are recorded in the Emissions Trading Registry.

³ Emission-reduction certificates for the following emission reductions may not be recorded in the Emissions Trading Registry:

- a. long-term certified emission reductions (ICER);
- b. temporary certified emission reductions (tCER);
- c. certified emission reductions from projects for CO₂ capture and geological CO₂ sequestration (CCS).

⁴ The FOEN maintains a record of the issuance of attestations and emission allowances for the second commitment period 2013–2020 in the form of an electronic database.

⁶² Inserted by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁶³ Amended by Annex 1 No 8 of the Financial Market Infrastructure Ordinance of 25 Nov. 2015, in force since 1 Jan. 2016 (AS 2015 5413).

⁶⁴ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

Art. 61⁶⁵ Transactions

¹ Emission allowances, emission-reduction certificates and attestations are freely tradable.

² The authorised representatives for the account, authorised auction agents and the transaction validators and bid validators have the right to secure access to the Emissions Trading Registry.

³ When ordering a transaction involving emission allowances, emission-reduction certificates or attestations, authorised representatives for the account must give details of:

- a. the source and destination accounts; and
- b. type and quantity of emission allowances, emission-reduction certificates or attestations to be transferred.

⁴ The emission allowances, emission-reduction certificates or attestations are transferred when the transaction validator consents to the transfer.

⁵ The transaction is carried out according to a standardised procedure.

Art. 62⁶⁶ Registry management

¹ The FOEN manages the Emissions Trading Registry electronically and records all transactions and auction bids.

² It ensures that it is possible to reproduce all the data relevant to transactions and auction bids at any time.

³ In addition to the information submitted when an account is opened, it may also require further information at any time if necessary for the secure operation of the Registry.

Art. 63 Exclusion of liability

The Confederation accepts no liability for any losses incurred due to:

- a.⁶⁷ errors in transactions involving emission allowances, emission-reduction certificates, attestations and auction bids;
- b. restricted access to the Emissions Trading Registry;
- c. misuse of the Emissions Trading Registry by third parties.

⁶⁵ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁶⁶ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁶⁷ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

Art. 64⁶⁸ Account freezing and closure

¹ If the Emissions Trading Registry regulations are contravened or if an investigation is pending due to an offence under Article 59a paragraph 1 letter b, then the FOEN freezes the user access or accounts concerned. The freeze lasts until such time as the regulations are adhered to or the investigation is concluded.

² The FOEN may close accounts that do not contain any emission allowances, emission-reduction certificates or attestations and that have not been used for at least a year.

Art. 65⁶⁹ Data protection

¹ The FOEN may, subject to preservation of manufacturing and trade secrecy, electronically publish data held in the Emissions Trading Registry.

² The Emissions Trading Registry includes the following data:

- a. account number;
- b. for the following persons, contact details and data in accordance with proof of identity:
 1. persons in accordance with Article 57 paragraphs 1–3,
 2. bid validators,
 3. authorised auction agents;
- c. emission allowances, emission-reduction certificates and attestations per account;
- d. for ETS companies: auction bids, installation and emissions data, the quantity of emission allowances allocated free of charge and the quantity of emission allowances and emission-reduction certificates delivered to meet their obligation;
- e. for domestic emission-reduction projects and programmes: the quantity of attestations issued per monitoring period and account number of the operator or personal accounts to which the attestations for the project or programme have been issued;
- f. for persons with compensation obligations: the amount of the compensation obligation and the quantity of attestations and emission-reduction certificates delivered to meet the obligation;
- g. for companies with reduction obligations: the quantity of emission-reduction certificates delivered to meet the obligation.

⁶⁸ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁶⁹ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

Chapter 5 Commitment to reduce greenhouse gas emissions

Art. 66⁷⁰ Requirements

¹ In accordance with Article 31 paragraph 1 letter b of the CO₂ Act, a company may commit to reduce its greenhouse gas emissions (companies with reduction commitments) if it:

- a. is engaged in an activity listed in Annex 7;
- b. produces at least 60 percent of its greenhouse gas emissions due to an activity listed in Annex 7; and
- c. has emitted a total of more than 100 tonnes CO₂eq of greenhouse gases in one of the preceding two years.

² The extent to which greenhouse gas emissions are reduced is determined by means of an emissions target or a measures target.

³ Several companies may make a joint commitment to reduce greenhouse gas emissions if:

- a. each of them is engaged in an activity listed in Annex 7;
- b. the source of at least 60 percent of each of their greenhouse gas emissions is an activity listed in Annex 7; and
- c. together they have emitted a total of more than 100 tonnes CO₂eq of greenhouse gases in one of the preceding two years.

⁴ The companies are deemed a single company. They must designate a representative.

Art. 67 Emissions target

¹ The emissions target is the maximum total amount of greenhouse gases that a company may emit by the end of 2020.

² The FOEN calculates the emissions target on the basis of a linear reduction course.

³ The linear reduction course is based on Article 31 paragraph 3 of the CO₂ Act and:

- a. on the company's greenhouse gas emissions of the preceding two years;
- b. on the state of the art of the technology used at the company;
- c. on the already realised greenhouse-gas-effective measures and their effect;
- d. on the remaining reduction potential;
- e. on the economic efficiency of the possible greenhouse-gas-effective measures;
- f. on the portion of produced electricity that, in comparison with 2012, has additionally been used outside the company;

⁷⁰ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

- g. on the portion of district heating or cooling produced;
- h. on the extent to which CO₂ levies can be saved.

⁴ A company that was under a reduction commitment in the years 2008–2012 and would like to seamlessly continue from 2013 may apply for a simplified determination of the reduction course.

⁵ A simplified determination of the reduction course is based on the company's greenhouse gas emissions in 2010 and 2011 and Article 3 of the CO₂ Act. Insofar as companies have achieved additional reductions that exceed their commitments in the years 2008–2012, this will be taken into account in determining the reduction course, except for additional reductions achieved as the result of using waste fuels.

Art. 68 Measures target

¹ A company that normally emits no more than 1500 tonnes CO₂eq per year may request that the extent of its reduction be determined by means of a measures target.

² The measures target includes the total amount of greenhouse gas emissions that the company must reduce by the end of 2020 by means of measures.

³ The measures target is determined based on Article 31 paragraph 3 of the CO₂ Act and:

- a. on the state of the art of the technology used at the company;
- b. the remaining reduction potential;
- c. on the economic efficiency of the possible greenhouse-gas-effective measures;
- d. on the portion of produced electricity that, in comparison with 2012, has additionally been used outside the company;
- e. on the portion of district heating or cooling produced;
- f. on the extent to which CO₂ levies can be saved.

Art. 69 Application for the determination of a reduction commitment

¹ An application for the determination of a reduction commitment must be submitted to the FOEN by 1 September of the previous year. On request, the FOEN may appropriately extend the application deadline. It issues guidelines on the form of the application.⁷¹

² The application must contain information about:

- a. the activities listed in Annex 7;
- b. the greenhouse gas emissions and production volumes of the previous two years;
- c. the emissions target or measures target that the company strives for.

⁷¹ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

^{2bis} The proposal for the measures target must be prepared in consultation with one of the private organisations commissioned by the FOEN in accordance with Article 130 paragraph 6.⁷²

³ The FOEN may request additional information if required for the determination of reduction commitments, particularly about:

- a. the state of the art of the technology used at the company;
- b.⁷³ already implemented greenhouse-gas-effective measures, their effect and financing;
- c. the possible technical and economic greenhouse-gas-effective measures, with an evaluation of their effect and costs.

⁴ It may request the company to submit a monitoring plan in accordance with Article 51.

Art. 70 Ruling

The FOEN rules on reduction commitments.

Art. 71 Product improvements outside a company's own production plants

¹ Emission reductions that a company has achieved due to product improvements outside its own production plants may on request be taken into account towards meeting reduction commitments if they are:

- a. analogous with the requirements of Article 5; and
- b. directly related to the company's activity.

² The procedure is described in Articles 6–11.

Art. 72⁷⁴ Monitoring report

¹ A company must submit annually by 31 May of the following year a monitoring report to a private organisation commissioned by the FOEN in accordance with Article 130 paragraph 6, which forwards the monitoring report to the FOEN.

² The monitoring report must contain:

- a. information about the progression of greenhouse gas emissions;
- b. information about the progression of production volumes;
- c. an accounting of thermal fuels;
- d. a description of implemented greenhouse-gas-effective measures;

⁷² Inserted by No I of the Ordinance of 8 Oct. 2014 (AS 2014 3293). Amended by No I of the Ordinance of 22 June 2016, in force since 1 Aug. 2016 (AS 2016 2473).

⁷³ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁷⁴ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

- e. information about possible deviations from the reduction course or measures target with a justification and planned corrective measures.

³ The data must be contrasted in a summary table with comparative data from previous years. The FOEN defines the form of the monitoring report in a directive.

⁴ The FOEN may request additional information if required for monitoring.

Art. 73 Amendment of the emissions target

¹ The FOEN amends the emissions target if a company's greenhouse gas emissions exceed or fall short of the reduction course due to a significant and permanent change in production amount or product mix or due to the procurement of heating or cooling from a third party:⁷⁵

- a. in three consecutive years by at least 10 percent per year; or
- b. in one year by at least 30 percent.

² It amends the emissions target retroactively from the beginning of the year in which the company's greenhouse gas emissions first exceeded or fell short of the reduction course.

³ It takes account of the criteria in Article 67 paragraph 3.

Art. 74 Amendment of the measures target

¹ The FOEN amends the measures target if the company's greenhouse gas emissions change significantly due to a change in production amount or product mix or due to the procurement of heating or cooling from a third party.⁷⁶

² It takes account of the criteria in Article 68 paragraph 3.

Art. 75 Counting emission reduction certificates

¹ A company that has not reached its emissions target or measures target and has not been issued attestations in accordance with Article 12 may have emission reduction certificates taken into account towards meeting its reduction commitments to the following extent:

- a. for companies that were already subject to a reduction commitment in the years 2008–2012: 8 percent of five times the average allowed emissions annually in this period, minus the emission reduction certificates that were taken into account during 2008–2012 but that were not required for meeting the company's 2008–2012 reduction commitments;
- b. for the remaining companies and greenhouse gas emissions: 4.5 percent of the greenhouse gas emissions of the years 2013–2020.

⁷⁵ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁷⁶ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

² The extent to which emission-reduction certificates are taken into account in accordance with paragraph 1 is as follows:⁷⁷

- a. for a company that was only intermittently subject to a reduction commitment in the years 2013–2020: correspondingly reduced for this time period;
- b. for a company that, in comparison with 2012, produces additional electricity that is used outside the company: increased by 50 percent of the required increase in additional reduction performance;
- c.⁷⁸ for a company under paragraph 1 letter a, the emissions or measures target of which has been amended: increased or reduced in accordance with the amendment; the quantity of eligible emission-reduction certificates are thereby reduced to a maximum of 8 percent of five times the average allowed emissions annually in this period, minus the emission-reduction certificates that were taken into account in the years 2008–2012.

Art. 76 Failure to meet reduction commitments

¹ If a company fails to meet its reduction commitment, then the FOEN rules on a penalty in accordance with Article 32 of the CO₂ Act.

² The payment deadline is 30 days from the entry of the ruling. If a payment is late, default interest at the rate of 5 percent per year is charged.

Art. 77 Security for the penalty

If a company is at risk of not meeting its target, then the FOEN may require security for the expected penalty until the risk no longer exists.

Art. 78 A company's obligation to report changes

A company informs the FOEN without delay about:

- a. changes that could affect its reduction commitments;
- b. changes in contact information.

Art. 79 Publication of information

The FOEN may subject to the preservation of manufacturing and trade secrecy, publish:

- a. the names of companies with reduction commitments;
- b. the emissions targets or measures targets;
- c. the greenhouse gas emissions of each company;

⁷⁷ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁷⁸ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

- d. the extent to which emission reductions were taken into account in meeting each company's reduction commitment in accordance with Article 71;
- e. the quantity of emission reduction certificates that each company surrenders;
- f. the quantity of credits that have been taken into account towards meeting each company's reduction commitments in accordance with Article 138 paragraph 1 letter b;
- g. the quantity of attestations that have been issued to each company in accordance with Article 12.

Chapter 6

Compensation of CO₂ Emissions from Fossil-Thermal Power Plants

Art. 80 Power plants primarily for heat production

A power plant that has an overall efficiency of at least 80 percent is deemed a power plant primarily for heat production.

Art. 81 Overall efficiency

¹ A power plant must have an overall efficiency of at least 62 percent.

² The overall efficiency of a power plant at a location at which a power plant was earlier operated must be at least 58.5 percent.

Art. 82 Installations not deemed power plants

An installation is not deemed a power plant if:

- a. it has a total output of less than 1 MW;
- b. it is at a location for less than two years or operates for less than 50 hours per year;
- c. it is used exclusively for the research, development and testing of new products and processes; or
- d.⁷⁹ its main function is the disposal of municipal or hazardous waste in accordance with Article 3 letters a and c respectively WastMA⁸⁰.

Art. 83 Permissible compensation measures

¹ The following are permissible to meet a compensation obligation:

- a.⁸¹ domestic emission-reduction projects and programmes self-implemented by the power plant operator that meet the requirements of Articles 5 and 5a;

⁷⁹ Amended by Annex 6 no 2 of the Waste Management Ordinance of 4 Dec. 2015, in force since 1 Jan. 2016 (AS 2015 5699).

⁸⁰ SR 814.600

- b. investment in installations for the domestic production of heat or electricity using renewable energy sources that meet the requirements of Article 5;
- c. the substitution of existing fossil-fuel heat sources with heat produced and directly decoupled by the power plant;
- d. the surrender of attestations for domestic emission reductions;
- e. the surrender of emission reduction certificates.

² Compensation measures in accordance with paragraph 1 letters a–c are taken into account to the extent of the accounted-for emission reductions. Emission reductions that are attributable to non-refundable payments from the Confederation, cantons or communes for promoting renewable energies, energy efficiency or climate protection are only attested to the applicant if it proves that the emission reductions have not otherwise been claimed by the competent public body. Emission reductions that are attributable to surcharges obtained in accordance with Article 15b of the Energy Act of 26 June 1988⁸² are not attested.⁸³

³ For the calculation of emission reductions that have been achieved through investments under paragraph 1 letter b, the CO₂ emissions that on average arise from the domestic production of electricity are decisive.

Art. 84 Compensation contract

¹ A compensation contract is concluded between the power plant operator and the FOEN.

² It specifically contains:

- a. the requirements for compensation measures;
- b. the specifications for reporting on the progression of the power plant's CO₂ emissions;
- c. the specifications for reporting on the compensation measures taken by the power plant operator domestically and abroad;
- d. the details of the contractual penalty that the power plant operator must pay if the CO₂ emissions are not compensated in accordance with the contract.

³ Negotiations with the power plant operator are carried out jointly by the SFOE and the FOEN. If the parties fail to reach an agreement, then the power plant operator may request the FOEN for a ruling regarding the Confederation's contractual offer.

Art. 85 Tasks of the cantons

The cantons inform the FOEN:

- a. annually about the existing power plants within the canton;

⁸¹ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁸² SR 730.0

⁸³ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

- b. without delay about the receipt of applications for licences to build and operate power plants.

Chapter 7 Compensation of CO₂ Emissions from Motor Fuels

Art. 86 Compensation obligation

¹ Persons or companies are subject to compensation obligations if:

- a. they release motor fuels for consumption in accordance with Annex 10; or
- b. they convert fossil gases for combustion purposes to gases for use as motor fuels in accordance with Annex 10.

² CO₂ emissions from motor fuels that, in accordance with Article 17 of the Mineral Oil Tax Act of 21 June 1996⁸⁴, are entirely exempt from mineral oil tax, need not be compensated.

Art. 87 Exemptions from the compensation obligation for small quantities

¹ The obligations in Article 86 paragraph 1 do not apply to persons who, in the preceding three years, have released such small quantities of motor fuels for consumption that their use as energy has resulted in emissions of less than 1000 tonnes CO₂ per year.

² The exemption from the compensation obligation extends until the beginning of the year in which the CO₂ emissions resulting from the use as energy of motor fuels for consumption exceed 1000 tonnes.

Art. 88 Compensation pools

¹ Persons with compensation obligations may apply to the FOEN each year by 30 November of the previous year to be treated as a compensation pool.

² A compensation pool has the rights and obligations of an individual person with compensation obligations.

³ It has a designated representative.

Art. 89 Compensation rate

¹ CO₂ emissions that result from the use as energy of motor fuels released for consumption in the relevant year must be compensated. The compensation rate is:

- a. for 2014 and 2015: 2 percent;
- b. for 2016 and 2017: 5 percent;
- c. for 2018 and 2019: 8 percent;
- d. for 2020: 10 percent.

⁸⁴ SR 641.61

² The CO₂ emissions of each motor fuel are calculated using the emissions factors listed in Annex 10.

Art. 90⁸⁵ Permissible compensation measures

¹ The following are allowed to meet compensation obligations:

- a. for persons with compensation obligations, self-implemented domestic emission-reduction projects and programmes that meet the requirements of Articles 5 and 5a;
- b. the surrender of attestations for domestic emission reductions.

² Compensation measures in accordance with paragraph 1 letter a are taken into account to the extent of the emission reductions accounted for. Emission reductions that are attributable to non-refundable payments from the Confederation, cantons or communes for promoting renewable energies, energy efficiency or climate protection are only attested to the applicant if it proves that the emission reductions have not otherwise been claimed by the competent public body. Emission reductions that are attributable to surcharges obtained in accordance with Article 15b of the Energy Act of 26 June 1998⁸⁶ are not attested.

Art. 91 Meeting the compensation obligation

¹ A company or person with a compensation obligation is obliged to meet that obligation each year by 1 June of the following year.

² For meeting a compensation obligation in 2020, only emission reductions achieved in 2020 are taken into account.

³ Emission reductions from self-implemented emission-reduction projects and programmes must be proven by means of a verified monitoring report that meets the requirements of Article 9. A monitoring report and accompanying verification report per project and programme are to be submitted to the FOEN.⁸⁷

⁴ To meet a compensation obligation, the company or person submits a detailed and transparent report on the costs of each tonne CO₂ compensated. For self-implemented projects and programmes, development costs and operational expenses are to be separately documented.⁸⁸

⁵ The following data and documents are managed in a FOEN-administered database per person with a compensation obligation:

- a. the extent of the compensation obligation;

⁸⁵ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁸⁶ SR 730.0

⁸⁷ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁸⁸ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

- b. the monitoring reports and verification reports of the self-implemented projects or programmes;
- c. emission reductions from self-implemented projects or programmes that are accounted-for;
- d. the quantity of emission reductions from self-implemented projects or programmes that have not yet been used for compensation;
- e. the quantity of emission reductions that have not yet been for compensation;
- f. information about the costs of each tonne CO₂ compensated;
- g. development and operating costs of self-implemented projects or programmes.⁸⁹

Art. 92 Failure to meet a compensation obligation

¹ If a company or person obliged to compensate does not do so by the deadline, then the FOEN grants an appropriate grace period.

² If a company or person obliged to compensate does not do so within the grace period, then the FOEN rules on a penalty in accordance with Article 28 of the CO₂ Act.

³ The payment deadline is 30 days from the issue of the ruling. If a payment is late, default interest at the rate of 5 percent per year is charged.

⁴ The lacking emission reduction certificates must be surrendered by 1 June of the following year.

Chapter 8 CO₂ Levy

Section 1 General Provisions

Art. 93 Subject to the levy

The production, extraction and import of the following are subject to the CO₂ levy:

- a. coal;
- b. other thermal fuels listed in Article 2 paragraph 1 of the CO₂ Act insofar as they are subject to a mineral oil tax under the Mineral Oil Tax Act of 21 June 1996⁹⁰.

Art. 94 Rate of the levy

¹ The levy shall be increased as follows:

⁸⁹ Inserted by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁹⁰ SR 641.61

- a. from 1 January 2014: at 60 francs per tonne CO₂, if the CO₂ emissions from thermal fuels in 2012 exceed 79 percent of 1990 emissions;
 - b. from 1 January 2016:
 1. at 72 francs per tonne CO₂ if the CO₂ emissions from thermal fuels in 2014 exceed 76 percent of 1990 emissions,
 2. at 84 francs per tonne CO₂ if the CO₂ emissions from thermal fuels in 2014 exceed 78 percent of 1990 emissions;
 - c. from 1 January 2018:
 1. at 96 francs per tonne CO₂ if the CO₂ emissions from thermal fuels in 2016 exceed 73 percent of 1990 emissions,
 2. at 120 francs per tonne CO₂ if the CO₂ emissions from thermal fuels in 2016 exceed 76 percent of 1990 emissions.
- ² The CO₂ levy is imposed in accordance with the tariffs listed in Annex 11.

Art. 95 Declaration of payment of the levy

Any company or person that trades in thermal fuels in accordance with Article 93 must declare the applicable rate of the levy on invoices submitted to buyers.

Section 2 Refund of the CO₂ Levy

Art. 96 Claim for refund

¹ The following companies and persons may apply for a refund of the CO₂ levy:

- a. those exempt from the CO₂ levy;
- b. those that have paid a levy on thermal fuels that were not used to produce energy (Art. 31, para. 1 letter a CO₂ Act).

² The following are exempt from the CO₂ levy:

- a. ETS companies (Art. 17 CO₂ Act);
- b. power plant operators (Art. 25 CO₂ Act); and
- c. companies with reduction commitments (Art. 31, para. 1 letter b CO₂ Act).

Art. 97 Application for refund by companies exempt from the CO₂ levy

¹ An application for refund must be submitted to the Swiss Federal Customs Administration (FCA) in the prescribed form.

² It must include:

- a. a complete compilation of the CO₂ levy paid;
- b. the invoices for the CO₂ levy paid;
- c. the quantity and type of acquired thermal fuels;

d. the applicable rate of the CO₂ levy.

³ The FCA may demand further evidence if required for determining the refund.

Art. 98 Periodicity of the refund for companies exempt from the CO₂ levy

¹ An application for refund may cover a period of 1–12 months.

² It must be submitted by 30 June for the CO₂ levy paid for:

- a. the previous year;
- b. the fiscal year that ended in the previous year.

³ A claim for refund is forfeited if the application is not submitted by the deadline.

Art. 99 Refund for fuels not used to produce energy

¹ Any person who has paid a levy on thermal fuels that were not used to produce energy and wants to apply for a refund must prove the quantity that was not used to produce energy. To this end, records (consumption control) must be maintained for the input, output and consumption of the thermal fuels as well as for warehouse stocks.

² The refund application must be submitted to the FCA in the prescribed form.

³ It must contain information about:

- a. the type of usage for non-energy purposes;
- b. the quantity and type of thermal fuels that were not used to produce energy;
- c. the applicable rate of the CO₂ levy.

⁴ The FCA may request additional information if required for determining the refund.

Art. 100 Periodicity of the refund for fuels not used to produce energy

¹ A refund application may cover a period from 1–12 months.

² It must be submitted within three months of the end of the fiscal year.

³ For thermal fuels that have not been used for more than two years before the application has been submitted, there may no longer be a claim for refund.

Art. 101 Document retention

All documents relevant to the refund are to be retained for five years and submitted to the FCA if requested.

Art. 102 Minimum amount and refund fee

¹ Refund amounts of less than 100 francs per request will not be paid out.

² A fee of 5 percent of the refund is charged per application, amounting to at least 50 but no more than 1000 francs.

Art. 103 Deferral of the refund

If a company or person violates the obligation to cooperate in accordance with Article 96 of this Ordinance, then the FCA may, in agreement with the FOEN, defer refund of the CO₂ levy.

Chapter 9 **Use of the Revenues from the CO₂ Levy****Section 1****Global Financial Assistance for the Energy-Efficient Renovation of Buildings****Art. 104**⁹¹ Eligibility for financial contributions

¹ The Confederation shall grant the cantons on application global financial assistance in accordance with Article 34 paragraph 1 letter a of the CO₂ Act for promoting measures for the energy-efficient renovation of existing buildings, and in particular for the improved thermal insulation of building shells.

² Global financial assistance in accordance with paragraph 1 is granted if:

- a. the measures effectively reduce CO₂ emissions; and
- b. harmonised measures are implemented throughout the cantons.

³ Contributions also are granted for buildings heated without fossil fuels. Buildings that are hitherto unheated are ineligible for assistance.

Art. 105⁹² Application

¹ The applications for global financial assistance must be submitted to the SFOE by 31 October of the preceding year at the latest.

² The canton shall declare its willingness to carry out a programme with measures in accordance with Article 104.

³ The SFOE shall pass the application on to the FOEN.

Art. 106⁹³ Programme agreement

¹ The SFOE enters into a programme agreement with the canton governing the granting of global financial assistance.

² The programme agreement in particular defines:

- a. the programme goal;

⁹¹ Amended by No I of the Ordinance of 22 June 2016, in force since 1 Aug. 2016 (AS 2016 2473).

⁹² Amended by No I of the Ordinance of 22 June 2016, in force since 1 Aug. 2016 (AS 2016 2473).

⁹³ Amended by No I of the Ordinance of 22 June 2016, in force since 1 Aug. 2016 (AS 2016 2473).

- b. the basic principles of the programme;
- c. the Confederation and the canton's obligations;
- d. controlling;
- e. communication.

³ The length of the programme agreement shall not exceed five years.

⁴ The SFOE and the cantons shall establish standard criteria for the use of the global financial assistance in each programme agreement.

Art. 107⁹⁴ Amount of global financial assistance

¹ The amount of global financial assistance depends on the effectiveness of the cantonal programme.

² The effectiveness of the programme is assessed on the basis of the measures planned and the population of the canton.

Art. 108⁹⁵ Payment of global financial assistance

Global financial assistance is paid annually.

Art. 109⁹⁶ Implementation costs

¹ In return for implementing the programme agreement, the canton is paid a lump sum from the funds made available for promoting measures for the energy-efficient renovation of existing buildings. The lump sum amounts to 5 per cent of the the promotional contributions.⁹⁷

² Out of the same funds, the SFOE is paid a maximum of one million francs per year for programme communication.

Art. 110⁹⁸ Reporting and control

¹ The canton submits to the SFOE an annual report on the implementation of the programme agreement. The report must be submitted by 31 March of the following year. It must contain information on:

- a. the emission reductions expected and hitherto achieved by the programme;

⁹⁴ Amended by No I of the Ordinance of 22 June 2016, in force since 1 Aug. 2016 (AS 2016 2473).

⁹⁵ Amended by No I of the Ordinance of 22 June 2016, in force since 1 Aug. 2016 (AS 2016 2473).

⁹⁶ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁹⁷ Amended by No I of the Ordinance of 22 June 2016, in force since 1 Aug. 2016 (AS 2016 2473).

⁹⁸ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

- b. the investments expected and hitherto made in connection with the programme used, in total and by each individual measure;
- c. the total funds used, the funds used per measure and the average amount of promotional contributions paid out;
- d. the funds not used from the global financial assistance.⁹⁹

² The SFOE forwards the report to the FOEN.

³ On a random basis, the SFOE checks:

- a. the implementation of individual measures;
- b. the use of global financial assistance.

⁴ The canton makes the documents underlying the report available to the SFOE on request.

Art. 111¹⁰⁰ Return of unused funds

Funds that are not used must be returned each year to the Confederation. Instead of returning the funds, the SFOE may authorise the funds to be carried forward to cover measures to be carried out the following year.

Art. 111a¹⁰¹ Use of returned funds

¹ The Confederation shall use the funds that are returned to pay global financial assistance in terms of Article 104.

² Funds in accordance with paragraph 1 that are not used to pay global financial assistance shall be distributed to the public and private sector in accordance with Article 36 of the CO₂ Act.

Art. 112 Deficient performance

¹ The SFOE may withhold payment of global financial assistance for all or part of the duration of the programme agreement if the canton:¹⁰²

- a. fails to comply with its reporting obligation under Article 110 paragraph 1;
- b. culpably causes a significant disruption of its own performance.

² When the programme agreement expires, if it turns out that the canton's performance has been deficient, then the SFOE shall demand an improvement within an appropriately defined deadline.¹⁰³

⁹⁹ Amended by No I of the Ordinance of 22 June 2016, in force since 1 Aug. 2016 (AS 2016 2473).

¹⁰⁰ Amended by No I of the Ordinance of 22 June 2016, in force since 1 Aug. 2016 (AS 2016 2473).

¹⁰¹ Inserted by No I of the Ordinance of 22 June 2016, in force since 1 Aug. 2016 (AS 2016 2473).

¹⁰² Amended by No I of the Ordinance of 22 June 2016, in force since 1 Aug. 2016 (AS 2016 2473).

³ If the deficiencies are not rectified, then the reclaim is determined in accordance with Article 28 of the Subsidies Act of 5 October 1990¹⁰⁴.

Art. 113 Cooperation

The Confederation and cantons shall work closely together to implement the programme.

Section 2 Promotion of Technologies for the Reduction of Greenhouse Gas Emissions

Art. 114 Guarantee

¹ The Confederation guarantees loans for equipment and processes in accordance with Article 35 paragraph 3 of the CO₂ Act if:

- a. there are market opportunities for the equipment and processes;
- b. the borrower can credibly demonstrate creditworthiness; and
- c. the lender takes the guarantee into account in determining the interest on the loan.

² It only guarantees loans granted by a bank in accordance with the Federal Act of 8 November 1934 on Banks and Savings Banks¹⁰⁵ or another appropriate lender.

³ The guarantee may secure all or part of the loan but may not exceed three million francs.

Art. 115 Granting of the guarantee

¹ On application, the FOEN shall grant the borrower a guarantee if the requirements of Article 114 are met.

² The application for granting the guarantee must include:

- a. information about the borrower's organisational form and financial structure;
- b. technical documentation of the project, including a description of the equipment and processes and planned development and marketing;
- c. a description of the project's business model;
- d. information regarding the extent to which the equipment and processes meet the requirements of Article 114.

¹⁰³ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

¹⁰⁴ SR 616.1

¹⁰⁵ SR 952.0

³ The FOEN may request additional information if it is required for assessing the application.

⁴ It may require collateral to secure the guarantee in well-founded cases.¹⁰⁶

Art. 116 Notification obligation and reporting

¹ A borrower who has received a loan guarantee must inform the FOEN without delay during the duration of the guarantee about:

- a. changes that could have an effect on the guarantee;
- b. changes in contact information.

² It must submit a report every quarter to the FOEN on:¹⁰⁷

- a. the status of the guaranteed loans;
- b.¹⁰⁸ the course of business and its expected development; and
- c.¹⁰⁹ the liquidity and financial structure.

³ It provides the business report, balance sheet and statement of financial performance to the FOEN annually. These must be submitted no later than three months following their completion.¹¹⁰

Art. 117¹¹¹ Implementation

¹ DETEC appoints a steering committee to administer the technology fund and by means of an administrative contract, a guarantee committee and an administrative office. It determines the principles for awarding guarantees and for the organisation.

² The steering committee has strategic leadership over the technology fund.

³ The guarantees committee assesses the guarantee requests on behalf of the FOEN at the request of the administrative office.

⁴ The administrative office manages the technology fund's operations. It is responsible in particular for the assessment of guarantee requests, administration of the guarantees and the processing of guarantee cases as well as control of the reporting under Article 116. It submits a report on the technology fund's activities and financial situation to the steering committee.

¹⁰⁶ Inserted by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

¹⁰⁷ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

¹⁰⁸ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

¹⁰⁹ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

¹¹⁰ Inserted by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

¹¹¹ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁵ The administrative office invoices guarantee holders for fees. The fee is calculated according to costs; it amounts to no more than 0.9 percent of the guaranteed amount per year.

Art. 118 Financing

¹ The resources for the technology funds are provided in the budget.

² The Federal Assembly decides on the funding commitments for granting the guarantees.

³ The sum of the guarantees may never exceed 500 million francs.

Section 3 **Distribution to the Public**

Art. 119 Portion of the revenue for the public

¹ The portion of the levy revenue for the public includes the portion of the collection year's estimated annual revenue for the public and the difference between the actual amount and the amount estimated two years earlier.

² The estimated annual revenue equals the anticipated receipts plus positive or minus negative interest as of 31 December.

Art. 120 Distribution

¹ The portion of the revenue for the public is distributed by insurers in each collection year on behalf of, and under the supervision of, the FOEN. The difference between estimated and actual annual revenues is balanced in the distribution two years later.

² The following are deemed insurers:

- a. providers of mandatory health insurance under the Federal Act of 18 March 1994¹¹² on Health Insurance (HInsA);
- b. providers of military insurance under the Federal Act of 19 June 1992¹¹³ on Military Insurance (MilIA).

³ Insurers distribute the portion of the revenue to the public in even payments to all persons who in the collection year:

- a. are subject to an insurance obligation under the HInsA or under Article 2 paragraph 1 or 2 MilIA; and
- b. have their domicile or place of residence in Switzerland.

⁴ Distributions to persons who are only intermittently insured by an insurer during the collection year are in proportion to the duration of their stay.

¹¹² SR 832.10

¹¹³ SR 833.1

⁵ The insurers settle the amounts by deducting the distributions from the premiums due in the collection year.

Art. 121 Payouts to the insurers

¹ The portion of the revenue for the public is proportionately paid out to insurers by 30 June of the collection year.

² Decisive for the calculation of the amount for each insurer is the number of persons it has insured who meet the requirements of Article 120 paragraph 3 as of 1 January of the collection year.

³ The difference between the amounts paid out and the sum of the actual distributed amounts is balanced in each subsequent year.

Art. 122 Organisation

¹ Each insurer shall notify the Federal Office of Public Health (FOPH) by 20 March of the collection year regarding:

- a. the number of persons it has insured who, as of 1 January of the collection year, meet the requirements of Article 120 paragraph 3;
- b. the sum of its actual distributions in the previous year.

² Insurers inform the insured persons regarding the amounts to be distributed when they inform them of new premiums for the collection year.

Art. 123 Compensation of the insurers

For the expenses for implementation of this Ordinance as well as the Ordinance of 12 November 1997¹¹⁴ on the Incentive Tax on Volatile Organic Compounds, insurers shall be compensated a total of 30 cents per insured person who, as of 1 January of the collection year, meets the requirements of Article 120 paragraph 3.

Section 4 Distribution to the Private Sector

Art. 124 Portion of the revenue for the business community

¹ The portion of the levy revenue for the business community (portion of the revenue for the business community) includes the portion of the collection year's estimated annual revenue for the business community and the difference between the actual amount and the amount estimated two years earlier.

² The estimated annual revenue equals the anticipated receipts plus positive or minus negative interest as of 31 December.

¹¹⁴ SR 814.018

Art. 125 Distribution

¹ The portion of the revenue for the business community is distributed to employers in accordance with the directives of the Federal Social Insurance Office by the OASI compensation offices (compensation offices) in each collection year on behalf of, and under the supervision of, the FOEN. The difference between estimated and actual annual revenues is balanced in the distribution two years later.

² The compensation offices shall distribute the portion of the revenue for the business community by 30 June of the collection year. If justified, these deadlines may be appropriately extended by the FOEN on application.

³ They distribute the portion of the revenue for the business community in proportion to the employees' qualifying salary for OASI two years before the collection year. Salaries subsequently corrected due to employer reviews will not be taken into account.

⁴ The compensation offices distribute the portion of the revenue for the business community by offsetting them against employers' contributions due in the collection year or by a pay-out to employers. Amounts of 50 francs or more that cannot be offset will be paid out. In the event of changes being made, amounts of 50 francs or more will be offset or paid out.¹¹⁵

Art. 126 Organisation

¹ The FOEN notifies the compensation offices annually of the distribution factor.

² The compensation offices inform claim-eligible employers annually about the distribution factor and the paid-out sums.

Art. 127 Remuneration of the compensation offices

¹ The FOEN determines the remuneration of the compensation offices in consultation with the Federal Social Insurance Office.

² The remuneration is based on a cost code, taking into account the number of employers with which the compensation offices concerned are required to settle.

Chapter 10 Basic and Advanced Training and Information**Art. 128** Promotion of basic and advanced training

¹ In cooperation with the cantons and professional organisations in accordance with Article 1 of the Federal Act of 13 December 2002¹¹⁶ on Vocational and Professional Education and Training, the FOEN shall promote the basic and advanced training of persons engaged in activities related to the reduction of greenhouse gas emissions or

¹¹⁵ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

¹¹⁶ SR 412.10

coping with the consequences of increased greenhouse gas concentrations in the atmosphere.

² Within the scope of authorised financial assistance, the FOEN shall provide grants to public and private organisations that offer basic and advanced training in the field of climate protection and coping with the consequences of increased greenhouse gas concentrations in the atmosphere.

Art. 129 Information

The FOEN informs the public particularly about:

- a. the consequences of climate change;
- b. measures for reducing greenhouse gas emissions in Switzerland and abroad;
- c. measures for coping with the consequences of increased greenhouse gas concentrations in the atmosphere.

Chapter 11 Implementation

Art. 130 Implementation authorities

¹ The FOEN implements this Ordinance. Paragraphs 2–6 remain reserved.

² The SFOE implements the provisions relating to the reduction of CO₂ emissions from passenger cars. It is supported by the FEDRO.

³ The FCA implements the provisions relating to the CO₂ levy.

⁴ The FOEN in consultation with the SFOE implements the provisions relating to attestations for domestic emission reductions and the promotion of technologies for reducing greenhouse gas emissions.¹¹⁷

^{4bis} The SFOE in consultation with the FOEN implements the provisions relating to global financial assistance for the energy-efficient renovation of buildings.¹¹⁸

⁵ In consultation with the SFOE, the FOEN implements provisions relating to the promotion of basic and advanced training.

⁶ The SFOE and private organisations commissioned by the SFOE or the FOEN support the FOEN in implementing the provisions relating to commitments to reduce greenhouse gas emissions.

Art. 131 Greenhouse gas inventory

¹ The FOEN maintains the greenhouse gas inventory.

¹¹⁷ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

¹¹⁸ Inserted by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

² Based on the greenhouse gas inventory, it calculates whether the reduction target under Article 3 of the CO₂ Act has been met. To this end, CO₂ emissions from fossil-thermal power plants and emission reductions achieved within the scope of compensation agreements until 2020 will not be taken into account.

Art. 132¹¹⁹ Compensation for expenses

Compensation for implementation expenses is 1.6 per cent of the receipts received from the CO₂ levy (receipts).¹²⁰ If receipts increase, the DETEC appropriately reduces the percentage in consultation with the Federal Department of Finance.

Art. 133 Controls and disclosure obligations

¹ Implementation authorities may at any time carry out controls without prior notification, particularly of ETS companies, companies with reduction commitments, companies and persons obliged to pay the CO₂ levy and companies and persons that have applied for refunds of the CO₂ levy.

² The implementation authorities must on request:

- a. be given all information required for implementation of this Ordinance;
- b. be provided with all books, business papers, electronic data and documents required for implementation of this Ordinance.

Art. 134 Data processing

¹ The data collected for implementation of this Ordinance will be made available to the implementation authorities concerned if required for implementation. In particular:

- a. FEDRO to transmits to the SFOE the data required for the calculation and the collection of the penalty for large-scale importers (Art. 31);
- b.¹²¹ the FOEN transmits to the SFOE the data required for the assessment of:
 1. applications for the issuance of attestations (Art. 7, 12 and 12a),
 2. applications for the determination of a reduction commitment, and
 3. monitoring reports (Art. 9, 52, 72 and 91);
- c.¹²² the FCA transmits to the FOEN the data required for the assessment of:
 1. the fulfilment of a compensation obligation for motor fuels,
 2. monitoring reports (Art. 9, 52, 72 and 91), and
 3. applications for the issuance of attestations (Art. 7, 12 and 12a);

¹¹⁹ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Jan. 2015 (AS 2014 3293).

¹²⁰ Amended by No I of the DETEC Ordinance of 24 Sept. 2015, in force since 1 Jan. 2016 (AS 2015 3939).

¹²¹ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

¹²² Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

- d. the FOEN transmits to the FCA the data required for the refund of the CO₂ levy.

² The FCA and the Swiss Organisation for Compulsory Stockpiling of Oil Products (Carbura) may exchange data in order to implement provisions relating to the compensation of CO₂ emissions from motor fuels.¹²³

Art. 135 Amendments to the Annexes

DETEC shall amend:

- a. Annex 2: in accordance with the criteria of Article 6 paragraph 2 of the CO₂ Act;
- b. Annex 3: in accordance with technical and economic development;
- c. Annex 5 number 3: for the determination of the average unladen weight of passenger cars registered for the first time in the previous year;
- d. Annex 7: if additional economic sectors are subject to similar framework conditions;
- d^{bis}¹²⁴ Annex 9 no 3: if Decision 2014/746/EU¹²⁵ is amended;
- e. Annex 11: corresponding to increases in the rate of the levy (Art. 94, para. 1).

Chapter 12 Final provisions

Section 1 Repeal and changes to current legislation

Art. 136 Repeal of current legislation

The following ordinances are being repealed:

1. CO₂ Crediting Ordinance of 22 June 2005¹²⁶;
2. CO₂ Ordinance of 8 June 2007¹²⁷;
3. DETEC Ordinance of 27 September 2007¹²⁸ on the National Emissions Trading Registry;

¹²³ Amended by Annex No 1 of the Ordinance of 23 Oct. 2013, in force since 1 Jan. 2014 (AS **2013** 4479).

¹²⁴ Inserted by No I of the Ordinance of 8 Oct. 2014 (AS **2014** 3293). Amended by No I of the Ordinance of 22 June 2016, in force since 1 Aug. 2016 (AS **2016** 2473).

¹²⁵ COMMISSION DECISION 2014/746/EU of 27 October 2014 determining, pursuant to Directive 2003/87/EC of the European Parliament and of the Council, a list of sectors and subsectors which are deemed to be exposed to a significant risk of carbon leakage, for the period 2015 to 2019, OJ. L 1 of 5.1.2010, p. 10; last amended by Decision 2014/9/EU, OJ L 308 of 29.10.2014, p. 114

¹²⁶ [AS **2005** 3581, **2007** 2915 Art. 33, **2012** 1195]

¹²⁷ [AS **2007** 2915, **2009** 5945, **2010** 953 2167, **2011** 17 Art. 6 1945 3331 Annex 3 no. 15, **2012** 355 Art. 29]

¹²⁸ [AS **2007** 4531, **2011** 6205]

4. CO₂ Compensation Ordinance of 24 November 2010¹²⁹;
5. Ordinance of 16 December 2011¹³⁰ on the Reduction of CO₂ Emissions from Passenger Cars.

Art. 137 Changes to current legislation

...¹³¹

Section 2 Transitional provisions

Art. 138 Conversion of unused emission allowances

¹ Emission allowances that have not been used in the years 2008–2012 shall be converted on 30 June 2014:

- a. for ETS companies: into emission allowances in accordance with this Ordinance;
- b. for companies with reduction commitments: into credits to compensate a failure to meet their emissions target or measures target;
- c. for remaining companies and persons: into attestations for domestic emission reductions.

² Companies with reduction commitments may apply at any time to have their credits converted into attestations in accordance with paragraph 1 letter b.

Art. 139 Carry-over of unused emission-reduction certificates from the 2008–2012 period¹³²

¹ ETS companies, companies with reduction obligations and power plant operators may apply to the FOEN to carry-over a maximum of as many unused emission-reduction certificates from the 2008–2012 period into the 2013–2020 period as it is anticipated they will be permitted to surrender to meet their obligations under this Ordinance.¹³³

² Only emission reduction certificates that comply with the requirements of Article 4 may be carried over.

³ The FOEN determines the total amount that may be carried over on the basis of Switzerland's international commitments.

⁴ ETS companies and companies with reduction commitments will be given priority for the carry over.

¹²⁹ [AS 2011 17]

¹³⁰ [AS 2012 355 1817]

¹³¹ The revision may be reviewed under AS 2012 7005.

¹³² Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

¹³³ Amended by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

⁵ Emission-reduction certificates that have not been carried over can be surrendered towards meeting commitments under this Ordinance by 30 April 2015 if they comply with the requirements of Article 4.¹³⁴

⁶ Emission-reduction certificates that have not been carried over will be cancelled by the FOEN after 30 April 2015.¹³⁵

Art. 140 Attestations for domestic emission-reduction projects

¹ The current CO₂ Act applies to projects that the FOEN has assessed as appropriate domestic compensation projects before 1 January 2013.

² Emission reductions achieved from projects in accordance with paragraph 1 before 1 January 2013 and confirmed by the FOEN are eligible for application by 31 December 2014 for attestations for emission reductions under this Ordinance.

Art. 141 Calculation of CO₂ emissions from passenger cars

To calculate decisive CO₂ emissions from large-scale importers, passenger cars with CO₂ emissions of less than 50 g CO₂/km will be taken into account as follows:

- a. 2013: 3.5 times;
- b. 2014: 2.5 times;
- c. 2015: 1.5 times.

Art. 142 Participation in the ETS

¹ ETS companies that are engaged in the activities listed in Annex 6 when this Ordinance comes into force must register with the FOEN by 28 February 2013, and submit a monitoring plan to the FOEN for approval in accordance with Article 51 by 31 May 2013.

² Companies that are engaged in the activities listed in Annex 7 when this Ordinance comes into force must submit an application to participate in the ETS by 1 June 2013, and submit a monitoring plan to the FOEN for approval in accordance with Article 51 by 1 September 2013.

³ ETS companies that wish to be exempted from the obligation to participate in the ETS starting in 2013 must submit an application to do so by 1 June 2013.

¹³⁴ Amended by No 1 of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

¹³⁵ Inserted by No 1 of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

Art. 143¹³⁶**Art. 144** Commitment to reduce greenhouse gas emissions

¹ Companies with commitments to reduce greenhouse gas emissions in accordance with Article 66 that would like to apply for a refund of the CO₂ levy for 2013 must submit an application for a determination of its reduction commitment by 1 June 2013. In the application, they must provide information regarding their greenhouse gas emissions in 2010 and 2011.

² To assess whether the commitment has been met and to assess penalties for a possible failure to meet the commitment in the 2008–2012 period, the previous legislation applies.

Art. 145 Legally authorised power plants

¹ For power plants that have been legally authorised before 1 January 2011, the following apply until 31 December 2020:

- a. Articles 80–85 do not apply;
- b. the CO₂ levy will not be refunded.

² Paragraph 1 does not apply to power plants that fall within the scope of the Federal Decree of 23 March 2007¹³⁷ on the Compensation of CO₂ Emissions from Gas-fired Combined-cycle Power Plants.

Art. 146 Refund of the CO₂ levy

¹ The FCA may on request provisionally refund the CO₂ levy if the company:

- a. was subject to a reduction commitment in the years 2008–2012; and
- b. has reported to the FOEN its obligation to participate in the ETS from 2013, or submitted an application for determination of its reduction commitment or its participation in the ETS from 2013.

² If a company fails to fulfil the requirements for participation in the ETS or if its application for a determination of its reduction commitment is rejected, then it must fully repay the refunded amounts with interest.

¹³⁶ Repealed by No I of the Ordinance of 8 Oct. 2014, with effect from 1 Dec. 2014 (AS 2014 3293).

¹³⁷ AS 2008 5

Section 2a¹³⁸**Transitional Provisions to the Amendment of 8 October 2014****Art. 146a** Attestations for domestic emission reductions

The FOEN must transfer attestations for domestic emission reductions that have been issued within the FOEN-administered database to the Emissions Trading Registry no later than 30 June 2015.

Art. 146b Emission-reduction certificates that can no longer be entered into the Emissions Trading Registry

¹ Emission-reduction certificates under Article 60 paragraph 3 that are entered into the Emissions Trading Registry before the coming into force of the amendment of 8 October 2014 must no later than 30 April 2015:

- a. be transferred into the emissions trading registry of another contractual party under Annex B of the Kyoto Protocol of 11 December 1997¹³⁹; or
- b. be voluntarily cancelled under the rules of the Kyoto Protocol.

² Emission-reduction certificates under Article 60 paragraph 3 that expire before 30 April 2015 may be replaced with the corresponding number of emission-reduction certificates that may be counted in accordance with Article 4 under the rules of the Kyoto Protocol.

³ Expired emission-reduction certificates will be cancelled.

Section 2b¹⁴⁰**Transitional Provisions to the Amendment of 22 June 2016****Art. 146c**

¹ In the case of programme agreements under Article 34 paragraph 1 letter a of the CO₂ Act that are entered into before the Amendment of 22 June 2016 comes into force, Article 104–110, 112 and 113 apply in their previous wording, together with Article 111a; Article 111 does not apply.

² Unused funds from programme agreements entered into before the Amendment of 22 June 2016 comes into force shall be returned by the canton to the Confederation within three years at the latest of the expiry of the programme agreement.

¹³⁸ Inserted by No I of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

¹³⁹ SR 0.814.011

¹⁴⁰ Inserted by No I of the Ordinance of 22 June 2016, in force since 1 Aug. 2016 (AS 2016 2473).

Section 3 Commencement

Art. 147

This Ordinance comes into force on 1 January 2013.

Annex I
(Art. 1 para. 2)

Warming effect of greenhouse gases on the climate in CO₂eq

| Greenhouse gas | Chemical formula | Effect in CO ₂ eq |
|----------------------------------|---|------------------------------|
| Carbon dioxide | CO ₂ | 1 |
| Methane | CH ₄ | 25 |
| Nitrous oxide | N ₂ O | 298 |
| Hydrofluorocarbons (HFCs) | | |
| – HFC-23 | CHF ₃ | 14 800 |
| – HFC-32 | CH ₂ F ₂ | 675 |
| – HFC-41 | CH ₃ F | 92 |
| – HFC-43-10mee | CF ₃ CHFCHFCF ₂ CF ₃ | 1 640 |
| – HFC-125 | C ₂ HF ₅ | 3 500 |
| – HFC-134 | C ₂ H ₂ F ₄ (CHF ₂ CHF ₂) | 1 100 |
| – HFC-134a | C ₂ H ₂ F ₄ (CH ₂ FCF ₃) | 1 430 |
| – HFC-143 | C ₂ H ₃ F ₃ (CHF ₂ CH ₂ F) | 353 |
| – HFC-143a | C ₂ H ₃ F ₃ (CF ₃ CH ₃) | 4 470 |
| – HFC-152 | CH ₂ FCH ₂ F | 53 |
| – HFC-152a | C ₂ H ₄ F ₂ (CH ₃ CHF ₂) | 38 |
| – HFC-161 | CH ₃ CH ₂ F | 12 |
| – HFC-227ea | C ₃ HF ₇ | 3 220 |
| – HFC-236cb | CH ₂ FCF ₂ CF ₃ | 1 340 |
| – HFC-236ea | CHF ₂ CHFCF ₃ | 1 370 |
| – HFC-236fa | C ₃ H ₂ F ₆ | 9 810 |
| – HFC-245ca | C ₃ H ₃ F ₅ | 693 |
| – HFC-245fa | CHF ₂ CH ₂ CF ₃ | 1 030 |
| – HFC-365mfc | CH ₃ CF ₂ CH ₂ CF ₃ | 794 |
| Perfluorocarbons (PFCs) | | |
| – Perfluoromethane – PFC-14 | CF ₄ | 7 390 |
| – Perfluoroethane – PFC-116 | C ₂ F ₆ | 12 200 |
| – Perfluoropropane – PFC-218 | C ₃ F ₈ | 8 830 |
| – Perfluorobutane – PFC-3-1-10 | C ₄ F ₁₀ | 8 860 |
| – Perfluorocyclobutane – PFC-318 | c-C ₄ F ₈ | 10 300 |
| – Perfluoropentane – PFC-4-1-12 | C ₅ F ₁₂ | 9 160 |
| – Perfluorohexane – PFC-5-1-14 | C ₆ F ₁₄ | 9 300 |
| – Perfluorodecalin – PFC-9-1-18 | C ₁₀ F ₁₈ | >7 500 |
| Sulphur hexafluoride | SF ₆ | 22 800 |
| Nitrogen trifluoride | NF ₃ | 17 200 |

*Annex 2*¹⁴¹
(Art. 4 para. 2 let. b)

Emission reductions achieved abroad that will not be counted

1. The following emission reduction certificates are not taken into account:
 - a. certificates for emission reductions that were not achieved in one of the least developed countries (Least Developed Countries, LDC) on the list of the United Nations;
 - b. certificates for emission reductions that were achieved from projects for biological CO₂ sequestration or geological CO₂ capture and CO₂ sequestration;
 - c. certificates for emission reductions that were achieved through the use of hydro power plants with installed production capacity of over 20 MW;
 - d. other certificates for emission reductions that were not achieved through the use of renewable energy, the end user's improved energy efficiency, methane flaring and avoidance of methane emissions at landfills, municipal waste recycling or waste incineration plants, recycling of agricultural waste, waste water treatment or through composting;
 - e. already used emission reduction certificates.
2. In addition, emission reduction certificates are not taken into account if:
 - a. the emission reductions were achieved in violation of human rights;
 - b. the emission reductions were achieved under conditions that had significant negative social or ecological effects;
 - c. their counting would contravene Swiss foreign and development policy.
3. Number 1 letter a does not apply to:
 - a. emission reduction certificates from projects that have been registered before 1 January 2013 in accordance with Article 12 of the Kyoto Protocol of 11 December 1997¹⁴²;
 - b. emission reduction certificates for emission reductions achieved before 1 January 2013 from projects in accordance with Article 6 of the Kyoto Protocol of 11 December 1997.

¹⁴¹ Revised in accordance with No II of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

¹⁴² SR **0.814.011**

*Annex 3*¹⁴³
(Art. 5 let. a)

Domestic emission reductions for which no attestations will be issued

No attestations are issued for a domestic emission-reduction project or programme if the emission reductions have been achieved through:

- a. the use of nuclear energy;
- b. the use of biological or geological CO₂ sequestration; exempted is the biological CO₂ sequestration in wood products;
- b^{bis}. the re-waterlogging of moors and wetlands;
- c. research and development or information and consultation;
- d. the use of fuels derived from renewable resources that do not meet the requirements of the Mineral Oil Tax Act of 21 June 1996¹⁴⁴ and associated implementing regulations;
- e. a motor fuel changeover from petrol or diesel vehicles to natural gas vehicles; excluded is the change of entire vehicle fleets;
- f. the replacement of fossil heating boilers with fossil heating boilers.

¹⁴³ Revised in accordance with No II of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014
(AS 2014 3293).

¹⁴⁴ SR 641.61

Annex 4
(Art. 25 para. 2)

Calculation of decisive CO₂ emissions from passenger cars lacking the information listed in Article 24 or 25 paragraph 1

1 Calculation of decisive CO₂ emissions

1.1 Petrol motor and manual gear change¹⁴⁵:

$$\text{CO}_2 = 0.047 m + 0.561 p + 56,621$$

1.2 Petrol motor and automatic gear change:

$$\text{CO}_2 = 0.102 m + 0.328 p + 9,481$$

1.3 Petrol motor and hybrid electric drive:

$$\text{CO}_2 = 0.116 m - 57,147$$

1.4 Diesel motor and manual gear change:

$$\text{CO}_2 = 0.108 m - 11,371$$

1.5 Diesel motor and automatic gear change:

$$\text{CO}_2 = 0.116 m - 6,432$$

CO₂: combined mass of the CO₂ emissions in g/km

m: unladen weight of the passenger cars in accordance with Article 7 of the VTS¹⁴⁶ on Technical Requirements for Road Vehicles in running condition in kg

p: maximum engine power in kW

2 Rounding of the CO₂ mass

The combined CO₂ mass is rounded to the nearest whole number as follows:

- a. If the digit following the decimal point is 4 or less, then the number is rounded down.
- b. If the digit following the decimal point is 5 or greater, then the number is rounded up.

¹⁴⁵ Only passenger cars with real mechanical gear shifts with the code «m?» in accordance with FEDRO's list of abbreviations are deemed to have manual gear change.

¹⁴⁶ SR 741.41

*Annex 5*¹⁴⁷
(Art. 28 para. 1)

Calculation of the target

1 Calculation of the target for small-scale importers and manufacturers

The target for small-scale importers and manufacturers is calculated using the following formula for each individual passenger car:

Permissible specific emission: $130 + a \cdot (m - M_{t-2})$ g CO₂/km.

2 Calculation of the target for large-scale importers

The target for large-scale importers is calculated using the following formula for each large-scale importer:

Permissible specific emission: $130 + a \cdot (M_{i,t} - M_{t-2})$ g CO₂/km

a: 0.0457 (gradient of the straight line of the target value)

m: unladen weight of the passenger car in accordance with Article 7 VTS¹⁴⁸ on Technical Requirements for Road Vehicles in running condition in kg

$M_{i,t}$: average unladen weight of the importer's passenger cars registered for the first time in the reference year *i* in kg

M_{t-2} : average unladen weight of the passenger cars registered for the first time in Switzerland in the penultimate calendar year before the reference year in kg

3 Average unladen weight

The average unladen weight is as follows:

In 2010, 1453 kg

In 2011, 1465 kg

In 2012, 1493 kg

In 2013, 1492 kg

In 2014, 1507 kg

In 2015, 1532 kg

In 2016, 1563 kg

¹⁴⁷ Revised in accordance with No I of the DETEC Ordinance of 9 May 2014 (AS 2014 1103), 25 March 2015 (AS 2015 1043), 7 April 2016 (AS 2016 1161) and 16 May 2017, in force since 15 June 2017 (AS 2017 3327).

¹⁴⁸ SR 741.41

*Annex 6*¹⁴⁹
(Art. 40 para. 1)

Companies obliged to participate in the ETS

A company that engages in at least one of the following activities must participate in the ETS:

1. Combustion of fossil or partial fossil fuels with a total rated thermal input of over 20 MW; excluded is the combustion of fossil or partial fossil fuels in fixed installations whose main function is the disposal of municipal waste in accordance with Article 3 letter a of the WastMA¹⁵⁰;
2. Refining of mineral oil;
3. Production of coke;
4. Roasting or sintering, including palletisation, of metal ore, including sulphide ore;
5. Production of pig iron or steel (primary or secondary fusion) including continuous casting, with a capacity of over 2.5 tonnes per hour;
6. Production or processing of ferrous metals including ferro-alloys in which combustion units with a total rated thermal input of over 20 MW are operated;
7. Production of primary aluminium;
8. Production of secondary aluminium in which combustion units with a total rated thermal input of over 20 MW are operated;
9. Production or processing of non-ferrous metals, including production of alloys, refining, foundry casting, etc., in which combustion units with a total rated thermal input (including fuels used as reducing agents) of over 20 MW are operated;
10. Production of cement clinker in rotary kilns with an installed production capacity of over 500 tonnes per day or in other furnaces with a production capacity of over 50 tonnes per day;
11. Production of lime or calcination of dolomite or magnesite in rotary kilns or in other furnaces with an installed production capacity of over 50 tonnes per day;
12. Manufacture of glass including glass fibre with a melting capacity of over 20 tonnes per day;

¹⁴⁹ Revised in accordance with No II of the Ordinance of 8 Oct. 2014 (AS **2014** 3293) and Annex 6 No 2 of the Waste Management Ordinance of 4 Dec. 2015, in force since 1 Jan. 2016 (AS **2015** 5699).

¹⁵⁰ SR **814.600**

13. Manufacture of ceramic products by firing, in particular roofing tiles, bricks, refractory bricks, tiles, stoneware or porcelain, with an installed production capacity of over 75 tonnes per day;
14. Manufacture of mineral wool insulation material using glass, rock or slag with a melting capacity of over 20 tonnes per day;
15. Drying or calcination of gypsum or production of plaster boards and other gypsum products in which combustion units with a total rated thermal input of over 20 MW are operated;
16. Production of pulp from timber or other fibrous materials;
17. Production of paper or cardboard with an installed production capacity of over 20 tonnes per day;
18. Production of carbon black involving the carbonisation of organic substances such as oils, tars, cracker and distillation residues, where combustion units with a total rated thermal input of over 20 MW are operated;
19. Production of nitric acid;
20. Production of adipic acid;
21. Production of glyoxal and glyoxylic acid;
22. Production of ammonia;
23. Production of bulk organic chemicals by cracking, reforming, partial or full oxidation or by similar processes, with an installed production capacity of over 100 tonnes per day;
24. Production of hydrogen (H₂) and synthesis gas by reforming or partial oxidation with an installed production capacity of over 25 tonnes per day;
25. Production of soda ash (Na₂CO₃) and sodium bicarbonate (NaHCO₃).

*Annex 7*¹⁵¹

(Art. 42 para. 1 letter a and 66 para. 1 letter a)

Activities that qualify for participation in the ETS or for exemption from reduction commitments

1. Cultivation of plants in greenhouses;
2. Quarrying of rock, soil or other mining activities;
3. Processing of agricultural and fishery products for the production of food products or animal feed products;
- 3^{bis}. Fattening of pigs and poultry;
4. Manufacture of beverages;
5. Manufacture of tobacco products;
6. Manufacture and cleaning of textiles;
7. Manufacture of veneer sheets, plywood, wood fibre and wood-based panels as well as pellets;
8. Manufacture of wood-fibre pulp, pulp, paper, paperboard, cardboard, products made out of paper and paperboard such as corrugated paper, packing materials, hygiene products and wallpapers, manufacture of drying-intensive print products (without printing of newspapers, heliographs and reprography);
9. Manufacture of coke and refined petroleum products;
10. Manufacture of chemical and pharmaceutical products and the associated technology development;
11. Manufacture of plastic products;
12. Manufacture of glass, glass products and ceramics, processing of rock and soils (without processing and treatment of natural stone) and the manufacture of asphalt products;
13. Manufacture and processing of basic metals, heat treatment and coating of metals as well as painting of bodywork, except in mechanical workshops and locksmith shops;
14. Manufacture of central heating, metal forging and roll-forming, manufacture of wire products, chain and springs;
15. Manufacture of generators, transformers, domestic appliances and electrical wires and cables;
16. Manufacture of watches and clocks;

¹⁵¹ Revised in accordance with No II of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

17. Manufacture of machines for activities described in numbers 1–16, of pumps, compressors, automobiles, other vehicles and motors;
18. Operation of public baths, artificial ice-skating rinks, tourist hotels and steam-operated ships;
19. Warehousing operations in distribution centres;
20. Production of fossil-generated heating or cooling energy, possibly coupled with the production of electricity that feeds into regional district heating or cooling networks or is delivered to companies that are engaged in the activities listed in numbers 1–19 and 21.
21. Cleaning of barrels, containers and other packaging that are used in connection with the activities listed in this Annex.

*Annex 8*¹⁵²
(Art. 45 para. 1)

Calculation of the maximum available quantity of emission allowances

1. The maximum total quantity of emission allowances available each year to all ETS companies as a whole is calculated as follows:

$$\text{Cap}_i = [\sum \text{ØFZ} + \sum \text{Øemissions}] * [1 - (i-2010) * 0.0174]$$

Cap_i: Emissions cap for the year i

$\sum \text{ØFZ}$: Sum of the average emission allowances allocated annually in the 2008–2012 period to fixed installations that were already taken into account in the ETS in the 2008–2012 period and will again be taken into account in the ETS starting in 2013

$\sum \text{Øemissions}$: Sum of the average greenhouse gases emitted annually in the 2009–2011 period by the fixed installations and the greenhouse gas emissions that will be newly taken into account in the ETS starting in 2013

2. The quantity referred to in number 1 is reduced if an ETS company that produced its needed heat from fossil fuels draws the heat for the first time from a fossil-thermal power plant under Article 22 of the CO₂ Act.

¹⁵² Revised in accordance with No II of the Ordinance of 8 Oct. 2014, in force since 1 Dec. 2014 (AS 2014 3293).

Annex 9¹⁵³

(Art. 46 para. 1 and 46c para. 3)

Calculation of emission allowances to be allocated free of charge

1 Benchmarks

1.1 The quantity of emission allowances to be allocated free of charge annually is based on the following product benchmarks:

| Product | Product benchmark (number of emission allowances per tonne of manufactured products) |
|--|---|
| Coke | 0.286 |
| Iron ore sinter | 0.171 |
| Hot metal | 1,328 |
| Pre-bake anodes | 0.324 |
| Aluminium | 1,514 |
| Grey cement clinker | 0.766 |
| White cement clinker | 0.987 |
| Lime | 0.954 |
| Dolomite lime | 1,072 |
| Sintered dolomite | 1,449 |
| Float glass | 0.453 |
| Bottles and containers made of clear glass | 0.382 |
| Bottles and containers made of coloured glass | 0.306 |
| Products made of continuous glass fibre | 0.406 |
| Facing bricks | 0.139 |
| Paving bricks | 0.192 |
| Roofing tiles | 0.144 |
| Spray-dried powder | 0.076 |
| Gypsum | 0.048 |
| Dried secondary gypsum | 0.017 |
| Short-fibre sulphate pulp | 0.12 |
| Long-fibre sulphate pulp | 0.06 |
| Sulphite pulp, thermo-mechanical and mechanical pulp | 0.02 |
| Pulp made of recycled paper | 0.039 |
| Newsprint paper | 0.298 |
| Uncoated fine paper | 0.318 |
| Coated fine paper | 0.318 |
| Tissue paper | 0.334 |
| Test liner and fluting | 0.248 |
| Uncoated paperboard | 0.237 |
| Coated paperboard | 0.273 |

¹⁵³ Revised in accordance with No II of the Ordinance of 8 Oct 2014 (AS 2014 3293) and of 22 June 2016, in force since 1 Aug. 2016 (AS 2016 2473).

| Product | Product benchmark (number of emission allowances per tonne of manufactured products) |
|--|---|
| Nitric acid | 0.302 |
| Adipic acid | 2,79 |
| Vinyl chloride monomer (VCM) | 0.204 |
| Phenol/ acetone | 0.266 |
| S-pvc | 0.085 |
| E-pvc | 0.238 |
| Soda ash | 0.843 |
| Refinery products | 0.0295 |
| Carbon steel obtained using the electric arc process | 0.283 |
| High-alloy steel obtained using the electric arc process | 0.352 |
| Cast iron | 0.325 |
| Mineral wool | 0.682 |
| Gypsum paperboard | 0.131 |
| Industrial soot («Carbon Black») | 1,954 |
| Ammonia | 1,619 |
| Steam cracking | 0.702 |
| Aromatics | 0.0295 |
| Styrene | 0.527 |
| Hydrogen | 8,85 |
| Synthetic gas | 0.242 |
| Ethylene oxide and ethylene glycol | 0.512 |

- 1.2 If no product benchmark applies, then the quantity of emission allowances to be allocated free of charge annually is calculated based on the heat benchmark as follows:
62.3 emission allowances per TJ of measurable heat.
- 1.3 If neither a product benchmark nor a heat benchmark applies, then the quantity of emission allowances to be allocated free of charge annually is calculated on the basis on the following thermal-fuel benchmark:
56.1 emission allowances per TJ heating value of the used thermal fuels.
- 1.4 If none of the benchmarks described in numbers 1.1–1.3 is applicable, then the quantity of emission allowances to be allocated free of charge annually is calculated on the basis of 0.97 times the median of the annual process emissions in the years 2005–2008 or 2009–2010.
- 1.5 No emission allowances are allocated free of charge for the production of electricity.
- 1.6 No emission allowances are allocated free of charge for heat resulting from the manufacture of nitric acid.

2 General calculation of the emission allowances to be allocated free of charge

- 2.1 The free-of-charge allocation is calculated per sub-installation for each year of participation in the ETS, subject to number 4, according to the following formula:

$$\text{Allocation}_i = \text{BM} * \text{AR} * \text{AF}_i * \text{SKF}_i$$

Allocation_i: Allocation in year i

BM Benchmark

AR Activity rate (referring to the relevant benchmark)

AF_i Adaptation factor in year i in accordance with Annex 9 no 3

SKF_i Cross-sectoral correction factor in year i

- 2.2 The benchmark is determined per sub-installation on the basis of the benchmark hierarchy described in numbers 1.2–1.4.
- 2.3 The activity rate refers to the relevant benchmark. It is determined at the initial allocation for each sub-installation and is adapted for each significant capacity change. The activity rate for the initial allocation generally corresponds to the median annual values in the years 2005–2008 or 2009–2010. If no sufficiently long representative reference period exists for the derivation of the activity rate or a significant capacity change has occurred, then the installed capacity as well as a decisive load factor are used to derive the activity rate relevant for allocation.
- 2.4 The installed capacity of an installation refers to the installation's sub-installations. It is a measure that is used to assess the materiality of capacity changes and to calculate the free-of-charge allocation of new installations and significantly modified installations. The FOEN calculates the installed capacity of an installation on the basis of the two highest monthly activity rates in a predefined time period.

3 Adaptation factors

- 3.1 For sectors and subsectors that are not listed in the Annex to Decision 2014/746/EU¹⁵⁴, the quantities calculated in accordance with numbers 2 and 4 are multiplied by the following of adaptation factors:
- 3.1.1 for the year 2013: 0.8
 - 3.1.2 for the year 2014: 0.7286
 - 3.1.3 for the year 2015: 0.6571
 - 3.1.4 for the year 2016: 0.5857
 - 3.1.5 for the year 2017: 0.5143

¹⁵⁴ See footnote to Art. 135 let. d^{bis}.

- 3.1.6 for the year 2018: 0.4429
 3.1.7 for the year 2019: 0.3714
 3.1.8 for the year 2020: 0.3
- 3.2 If an ETS company delivers heat to a third party, then the customer's adaptation factor is decisive.

4 Special adaptation factors for thermal fuels and electricity operated production processes

- 4.1 No emission allowances are allocated free of charge for indirect emissions from the use of electricity. For benchmarks of production processes that can be operated with either thermal fuels or electricity, 0.465 t CO₂ per MWh will be deducted for the indirect emissions from electricity used.

The quantity of emission allowances to be allocated free of charge annually is calculated in these cases as follows:

$$Allocation_i = (E_{direct} / (E_{direct} + E_{indirect})) * BM * AR * AF_i * SKF_i$$

Allocation_i Allocation in year i

E_{direct} Direct emissions from within the corresponding sub-installation with product benchmark in the selected reference period. These include emissions from heat consumed within the sub-installation that was obtained directly from other ETS companies.

E_{indirect} Indirect emissions from heat consumed within the corresponding sub-installation with product benchmark that was obtained from a third party outside the ETS, as well as the electricity consumed within the sub-installation in the selected reference period.

BM Benchmark

AR Activity rate (referring to the relevant benchmark)

AF_i Adaptation factor in year i in accordance with Annex 9, no 3

SKF_i Cross-sectoral correction factor in year i

- 4.2 Production processes that are covered by the following product benchmarks can be operated either with thermal fuels or electricity:

4.2.1 Refinery products

4.2.2 Carbon steel obtained using the electric arc process

4.2.3 High-alloy steel obtained using the electric arc process

4.2.4 Cast iron

4.2.5 Mineral wool

4.2.6 Gypsum paperboard

- 4.2.7 Industrial soot («Carbon Black»)
- 4.2.8 Ammonia
- 4.2.9 Steam cracking
- 4.2.10 Aromatics
- 4.2.11 Styrene
- 4.2.12 Hydrogen
- 4.2.13 Synthetic gas
- 4.2.14 Ethylene oxide and ethylene glycol

*Annex 10*¹⁵⁵
(Art. 86 para. 1 and 89 para. 2)

Motor fuels for which CO₂ emissions must be compensated

| Customs tariff number ¹⁵⁶ | Description | Emissions factor t CO ₂ per 1000 kg | Emissions factor t CO ₂ per TJ | Emissions factor t CO ₂ per m ³ |
|--------------------------------------|---|--|--|---|
| 2710.1211 | Petroleum spirit and fractions thereof, and mineral oil content in mixtures of this number, not including aviation fuel | 3.15 | 73.80 at a calorific value (Hu) of 42.6 MJ/kg | 2.32 with a density* of 737 kg/m ³ |
| ex 2710.1211 | Aviation fuel | 3.17 | 72.50 at a calorific value (Hu) of 43.7 MJ/kg | 2.27 with a density* of 715 kg/m ³ |
| 2710.1911 | Petroleum oil, incl. aviation petrol | 3.14 | 72.80 at a calorific value (Hu) of 43.2 MJ/kg | 2.51 with a density* of 799 kg/m ³ |
| 2710.1912 | Diesel oil, and mineral oil content in mixtures of this number | 3.15 | 73.30 at a calorific value (Hu) from 43.0 MJ/kg | 2.62 with a density* of 830 kg/m ³ |
| 2710.2010 | Mineral oil content in mixtures of this number | 3,15 | 73,30 at a calorific value (Hu) of 43,0 MJ/kg | 2,62 with a density* of 830 kg/m ³ |
| 2711.1110 | Liquefied natural gas | 2.58 | 56.4 at a calorific value (Hu) of 45.7 MJ/kg | 1.16 with a density** of 451 kg/m ³ |
| 2711.2110 | Natural gas in gaseous state | 2.58 | 56.4 at a calorific value (Hu) from 45.7 MJ/kg | 0.002 with a density*** of 0.795 kg/m ³ |
| ex 2711 | LPG (butane, propane) | 3.01 | 65.50 at a calorific value (Hu) of 46.0 MJ/kg | 1.63 with a density* of 540 kg/m ³ |
| 3824.9920 | Mineral oil content in mixtures of this number | 3,15 | 73,80 at a calorific value (Hu) of 42,6 MJ/kg | 2,32 with a density* of 737 kg/m ³ |
| 3826.0010 | Mineral oil content in mixtures of this number | 3,15 | 73,30 at a calorific value (Hu) of 43,0 MJ/kg | 2,62 with a density* of 830 kg/m ³ |

* at 15 °C
** at -161,5 °C
*** at 0 °C, 1 bar

¹⁵⁵ Inserted by Annex 2 No 3 of the Ordinance of 29 March 2017 on the Federal Inventory of Landscapes and Natural Monuments, in force since 1 June 2017 (AS 2017 2815).

¹⁵⁶ SR 632.10 Annex

*Annex I*¹⁵⁷
(Art. 94 para. 2)

Tariff of the CO₂ levy for thermal fuels: 60 francs per tonne CO₂

| Customs tariff number ¹⁵⁸ | Description | levy Fr. |
|--------------------------------------|---|------------------------|
| | | per 1000 kg |
| 2701. | Coal; briquettes, ovoids and similar solid fuels manufactured from coal: | |
| | – black coal, whether pulverized or not, but not agglomerated: | |
| 1100 | – – anthracite | 198.20 |
| 1200 | – – bituminous coal | 198.20 |
| 1900 | – – other coal | 198.20 |
| 2000 | – briquettes, ovoids and similar solid fuels manufactured from coal | 198.20 |
| 2702. | Lignite, whether agglomerated or not, excluding jet: | |
| 1000 | – lignite, whether agglomerated or not, but not agglomerated | 190.70 |
| 2000 | – agglomerated lignite | 190.70 |
| 2704. 0000 | Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon | 238.60 |
| | | per 1000 l at 15 °C |
| 2710. | Petroleum oils or oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils: | |
| | – petroleum oils or oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other waste oils: | |
| | – – light oils and preparations: | |
| | – – – for use as fuel: | |
| 1291 | – – – – petroleum spirit and fractions thereof | 194.90 |
| 1292 | – – – – white spirit | 194.90 |
| 1299 | – – – – other | 194.90 |
| | – – – other: | |
| | – – – – for use as fuel: | |
| 1991 | – – – – petroleum oil | 211.70 |
| 1992 | – – – – heating oils: | |
| | – – – – – extra light | 222.60 |
| | | per 1000 kg |
| | – – – – – medium, having a sulphur content | 266.30 |
| 1999 | – – – – other distillates and products: | |

¹⁵⁷ Amended by No II of the DETEC Ordinance of 24 Sept. 2015, in force since 1 Jan. 2016 (AS 2015 3939).

¹⁵⁸ SR 632.10 Annex

| Customs tariff number | Description | levy Fr. |
|-----------------------|--|------------------------|
| | | per 1000 l at 15 °C |
| | ----- gas oil | 222.60 |
| | ----- other | per 1000 kg 266.30 |
| | | per 1000 l at 15 °C |
| | – petroleum oils or oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils the basic constituents of the preparations, containing biodiesel, other than waste oils: | |
| 2090 | – – for other uses (only fossil portion) | 220.10 |
| 2711. | Petroleum gases and other gaseous hydrocarbons: | |
| | – liquefied: | |
| | – – natural gas: | |
| 1190 | – – – other | 97.40 |
| | – – propane: | |
| 1290 | – – – other | 127.70 |
| | – – butane: | |
| 1390 | – – – other | 147.80 |
| | – – ethylene, propylene, butylene and butadiene: | |
| 1490 | – – – other | 163.8 |
| | – – other: | |
| 1990 | – – – other | 163.80 |
| | | per 1000 kg |
| | – in gaseous state: | |
| | – – natural gas: | |
| 2190 | – – – other | 216.7 |
| | – – other: | |
| 2990 | – – – other | 243.60 |
| 2713. | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals: | |
| | – petroleum coke: | |
| 1100 | – – not calcined | 244.00 |
| 1200 | – – calcined | 244.00 |
| | | per 1000 l at 15 °C |
| 3826. | Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals: | |
| 0090 | – other (only fossil portion) | 220.10 |
| ... | thermal fuels from other fossil source materials | 194.90 |

