

*English is not an official language of the Swiss Confederation. This translation is provided for information purposes only and has no legal force.*

## **Ordinance on the Incentive Tax on Volatile Organic Compounds (OVOC)**

of 12 November 1997 (Status as of 1 January 2024)

---

*The Swiss Federal Council,*

based on Articles 35a and 35c of the Environmental Protection Act of 7 October 1983<sup>1</sup> (EPA),

*ordains:*

### **Section 1    General Provisions**

#### **Art. 1            Definition**

For the purpose of this Ordinance, volatile organic compounds (VOCs) are organic compounds with a vapour pressure of at least 0.1 mbar at 20 °C or a boiling point of maximum 240 °C at 1013.25 mbar.

#### **Art. 2            Object of taxation**

The following are liable for tax:

- a. VOCs on the positive list of substances (Annex 1);
- b. VOCs in accordance with letter a that are contained in imported mixtures and products mentioned in the positive list of products (Annex 2).

#### **Art. 3            Application of customs legislation**

Customs legislation applies by analogy to the levying and refund of the tax, and to the procedure where imports and exports are concerned.

## Section 2 Implementation

### Art. 4<sup>2</sup> Implementing authorities

<sup>1</sup> The Directorate General of Customs shall implement this Ordinance unless the Federal Office for the Environment (FOEN) is responsible. In doing so, it shall take account of the views of the FOEN.

<sup>2</sup> The FOEN:

- a. implements the provisions on the distribution of the tax revenue (Art. 23–23b);
- b.<sup>3</sup> ...
- c. evaluates the effect on air quality of the tax and the exemption from tax in cases of measures taken to reduce emissions and publishes the results regularly.

<sup>3</sup> The Federal Office for Customs and Border Security (FOCBS) shall provide the FOEN with the required documents.<sup>4</sup>

<sup>4</sup> The cantons shall support the federal implementing authorities, unless the Confederation is liable to the tax. In particular, they shall review:

- a. *Repealed*
- b. the verification of the proof in accordance with Article 9h;
- c. the verification of the VOC balance sheets in accordance with Article 10;
- d. *Repealed*
- e. the confirmation of the reduction of diffuse emissions in accordance with Article 9k.<sup>5</sup>

<sup>5</sup> The costs incurred by the federal implementing authorities shall be compensated for annually at 4.9 per cent of the revenue (gross revenue less refunds). The amount of the compensation for implementation shall be verified and modified if required.<sup>6</sup>

<sup>6</sup> In consultation with the Federal Department of Finance, the Federal Department of Environment, Transport, Energy and Communications (DETEC) shall issue regulations on compensatory payments to the cantons for their support in implementing this Ordinance.

### Art. 5<sup>7</sup> Commission of experts for the incentive tax on VOCs

<sup>1</sup> The Federal Council shall establish a commission of experts, on which the Confederation, the cantons and other interested parties are represented, and shall appoint a

<sup>2</sup> Amended by No I of the O of 27 June 2012, in force since 1 Jan. 2013 (AS 2012 3785).

<sup>3</sup> Repealed by No I of the O of 23 Feb. 2022, with effect from 1 Jan. 2023 (AS 2022 160).

<sup>4</sup> Amended by No I of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS 2022 160).

<sup>5</sup> Amended by No I of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS 2022 160).

<sup>6</sup> Amended by No I of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS 2022 160).

<sup>7</sup> Amended by No I of the O of 11 May 2011, in force since 1 Jan. 2012 (AS 2011 1951).

representative of the FOEN<sup>8</sup> as president. The commission of experts shall consist of a maximum of twelve members.

<sup>2</sup> The commission of experts shall advise the Confederation and the cantons on matters relating to the incentive tax on VOCs, in particular on the amendment of the Annexes and on the implementation of the exemption from tax in cases of measures taken to reduce emissions.<sup>9</sup>

#### **Art. 6** Audits

<sup>1</sup> The implementing authorities may, without prior notice, carry out audits, in particular of persons who are required to pay the tax, and of persons required to prepare a VOC balance sheet or who submit a request for a refund<sup>10</sup>.

<sup>2</sup> All information and documents necessary for the implementation of this Ordinance must be submitted to the implementing authorities on request.

### **Section 3 Tax rate**

#### **Art. 7**<sup>11</sup>

The tax rate amounts to 3 Swiss francs per kilogram of VOCs.

### **Section 4 Exemption from Tax and VOC Balance Sheet**

#### **Art. 8** Exemption from tax in cases of negligible quantities

<sup>1</sup> VOCs in the following mixtures and products are exempt from tax:

- a. mixtures and products in which the VOC content does not exceed 3 per cent (% by weight);
- b.<sup>12</sup> mixtures and products that are not on the positive list of products.

<sup>2</sup> ...<sup>13</sup>

<sup>3</sup> If mixtures and products in accordance with paragraph 1 letters a and b are manufactured in Switzerland, the VOCs contained therein are exempted from tax at the request<sup>14</sup> of the manufacturer.

<sup>8</sup> Expression in accordance with No I of the O of 27 June 2012, in force since 1 Jan. 2013 (AS 2012 3785). This amendment has been made throughout the text.

<sup>9</sup> Amended by No I of the O of 27 June 2012, in force since 1 Jan. 2013 (AS 2012 3785).

<sup>10</sup> Term in accordance with No I of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS 2022 160). This change has been made throughout the text.

<sup>11</sup> Amended by No I of the O of 2 April 2008, in force since 1 Jan. 2009 (AS 2008 1765).

<sup>12</sup> Amended by No I of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS 2022 160).

<sup>13</sup> Repealed by No I of the O of 23 Feb. 2022, with effect from 1 Jan. 2023 (AS 2022 160).

<sup>14</sup> Term in accordance with No I of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS 2022 160). This change has been made throughout the text.

**Art. 9<sup>15</sup>** Exemption from tax in cases of measures taken to reduce emissions VOCs that are used in stationary installations in terms of Article 2 paragraph 1 and Annex 1 Number 32 of the Ordinance on Air Pollution Control of 16 December 1985<sup>16</sup> (OAPC) are exempt from the tax if:

- a. the measures taken have resulted in the annual quantity of VOC emissions from these installations being reduced by at least 50 per cent of the VOC emissions quantity allowed for the same rate of production while complying with the preventive emission limits set by Articles 3 and 4 of the OAPC;
- b. the air purification plant (APP) used therefor is in a good technical condition and is operational for 95 per cent of the operating time; and
- c. the VOC emissions of the stationary installation that are not processed by the APP (diffuse VOC emissions) are reduced in accordance with Annex 3.

**Art. 9a<sup>17</sup>** Installation groups

<sup>1</sup> Two or more stationary installations may on application be combined as an installation group if:

- a. they are operated by the same person; and
- b. each installation meets the requirements of the OAPC.<sup>18</sup>

<sup>2</sup> An installation group is treated in the same way as a single stationary installation with regard to meeting the exemption requirements set out in Article 9.

<sup>3</sup> The composition of an installation group may not be changed in the following cases. Exempted therefrom are:

- a. the exclusion of decommissioned stationary installations;
- b. *Repealed*
- c. the subsequent inclusion of stationary installations that already meet the requirements set out in Annex 3;
- d. the sale of stationary installations;
- e. the amendment of Annex 3; only from the date on which the amendment comes into force.<sup>19</sup>

<sup>4</sup> ...<sup>20</sup>

<sup>15</sup> Amended by No I of the O of 27 June 2012, in force since 1 Jan. 2013 (AS **2012** 3785).

<sup>16</sup> SR **814.318.142.1**

<sup>17</sup> Inserted by No I of the O of 27 June 2012, in force since 1 Jan. 2013 (AS **2012** 3785).

<sup>18</sup> Amended by No I of the O of 13 Feb. 2013, in force since 1 March 2013 (AS **2013** 573).

<sup>19</sup> Amended by No I of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS **2022** 160).

<sup>20</sup> Repealed by No I of the O of 23 Feb. 2022, with effect from 1 Jan. 2023 (AS **2022** 160).

**Art. 9b<sup>21</sup>** Exceptional events and replacement of the APP

<sup>1</sup> If the operational targets for the APP required under Article 9 paragraph 1 letter b are not achieved over a financial year due to an exceptional event, the VOCs emitted outside the downtime of the APP are exempt from the tax provided:

- a. the exemption requirements set out in Article 9 are met outside the downtime;
- b. the cantonal authority was informed immediately of the exceptional event; and
- c. the exceptional event was not caused by the inadequate maintenance or incorrect operation of the APP.

<sup>2</sup> If the operational targets for the APP required under Article 9 paragraph 1 letter b are not achieved over a financial year due to the replacement of the APP, the VOCs emitted outside the downtime of the APP are exempt from the tax provided:

- a. the exemption requirements set out in Article 9 are met outside the period during which the APP was being replaced;
- b. the cantonal authority is informed in advance of the planned downtime of the APP; and
- c. the replacement work is carried out during the company holidays or at times of low production.

**Art. 9c<sup>22</sup>** Modifications in line with the state of the art

<sup>1</sup> DETEC shall modify Annex 3 in line with technical developments after consulting the industries and cantons concerned.

<sup>2</sup> The VOC emissions from stationary installations that are no longer reduced in accordance with the requirements of Annex 3 because of modifications pursuant to paragraph 1 remain exempt from the tax provided the installation meets the requirements of Annex 3 once again within three years of the date on which the modification comes into force.

**Art. 9d–9f<sup>23</sup>****Art. 9g<sup>24</sup>** Modifications of the stationary installation<sup>25</sup>

<sup>1</sup> Modifications of the stationary installation that affect the diffuse VOC emissions must be reported to the cantonal authority immediately.

<sup>2</sup> ...<sup>26</sup>

<sup>21</sup> Inserted by No I of the O of 27 June 2012, in force since 1 Jan. 2013 (AS 2012 3785).

<sup>22</sup> Inserted by No I of the O of 27 June 2012 (AS 2012 3785). Amended by No I of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS 2022 160).

<sup>23</sup> Inserted by No I of the O of 27 June 2012 (AS 2012 3785). Repealed by No I of the O of 23 Feb. 2022, with effect from 1 Jan. 2023 (AS 2022 160).

<sup>24</sup> Inserted by No I of the O of 27 June 2012, in force since 1 Jan. 2013 (AS 2012 3785).

<sup>25</sup> Amended by No I of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS 2022 160).

<sup>26</sup> Repealed by No I of the O of 23 Feb. 2022, with effect from 1 Jan. 2023 (AS 2022 160).

**Art. 9*h***<sup>27</sup> Proof required for the tax exemption<sup>28</sup>

<sup>1</sup> Any person who claims a tax exemption under Article 35*a* paragraph 4 EPA must prove each year that the exemption requirements set out in Article 9 have been met.<sup>29</sup>

<sup>2</sup> The proof must be submitted at the same time as the VOC balance sheet.

<sup>3</sup> If the proof cannot be provided, the tax exemption ceases to apply to the VOCs used in the stationary installation during the relevant financial year.

**Art. 9*i***<sup>30</sup>**Art. 9*j***<sup>31</sup> Date of exemption

Stationary installations become exempt from the tax from the date that they meet the requirements for an exemption under Article 9.

**Art. 9*k***<sup>32</sup> Confirmation of the reduction in diffuse emissions

<sup>1</sup> In the case of stationary installations, the cantons shall confirm compliance with the requirements of Annex 3 if so requested by the operator.

<sup>2</sup> They shall review the confirmations at least every five years and shall conduct inspections in order to do so.

**Art. 10** VOC balance sheet

<sup>1</sup> Any person who claims an exemption from the tax in accordance with Article 35*a* paragraph 3 letter c or paragraph 4 of the EPA or an authorisation to obtain VOCs provisionally exempted from the tax (Art. 21) shall keep VOC accounts and prepare a VOC balance sheet.<sup>33</sup>

<sup>2</sup> A VOC balance sheet shall contain:

- a. entries, stocks, outgoing;
- b. quantities contained in mixtures and products;
- c. quantities recovered;
- d. quantities eliminated in the enterprise or through an external enterprise, or quantities transformed;
- e. remaining emissions.

<sup>27</sup> Inserted by No I of the O of 27 June 2012, in force since 1 Jan. 2013 (AS **2012** 3785).

<sup>28</sup> Amended by No I of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS **2022** 160).

<sup>29</sup> Amended by No I of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS **2022** 160).

<sup>30</sup> Inserted by No I of the O of 25 Oct. 2017 (AS **2017** 5953). Repealed by No I of the O of 23 Feb. 2022, with effect from 1 Jan. 2023 (AS **2022** 160).

<sup>31</sup> Inserted by No I of the O of 25 Oct. 2017 (AS **2017** 5953). Amended by No I of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS **2022** 160).

<sup>32</sup> Inserted by No I of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS **2022** 160).

<sup>33</sup> Amended by No I of the O of 14 Dec. 1998, in force since 1 Jan. 1999 (AS **1999** 604).

<sup>3</sup> The implementing authorities may request further information.<sup>34</sup>

<sup>4</sup> The VOC balance sheet must be prepared on an official form. The Directorate General of Customs may accept other manners of presentation.

<sup>5</sup> If the cost of preparing VOC balance sheets is disproportionately high, the Directorate General of Customs may grant exceptions to paragraphs 1 and 2.

## **Section 5      Collection of Tax within Switzerland**

### **Art. 11            Registration**

Persons who produce VOCs must report to the Directorate General of Customs, which shall maintain a register.

### **Art. 12            Origin of the tax demand**

A tax demand is made:

- a. for VOCs produced within Switzerland, at the moment when they leave the manufacturer, or are used by the manufacturer;
- b. for VOCs subject to subsequent payment of the tax under Article 22 paragraph 2, at the moment when the beneficiary uses the VOCs, or passes them on to a third party.

### **Art. 13            Tax declaration**

<sup>1</sup> Manufacturers who place VOCs on the market or use them themselves, as well as persons who supply VOCs wholesale and possess an authorisation to obtain VOCs provisionally exempted from the tax (Art. 21 para. 2) must submit a tax declaration to the Directorate General of Customs by the 25th day of the month following the origin of the tax demand.<sup>35</sup>

<sup>2</sup> Persons who are required to pay the tax subsequently in accordance with Article 22 paragraph 2 must submit a tax declaration to the cantonal authorities within six months of the end of their financial year.

<sup>3</sup> The declaration shall contain details of the type and quantity of the VOCs placed on the market or used. It shall be made on an official form. The Directorate General of Customs may accept other manners of presentation.

<sup>4</sup> The declaration serves as a basis for assessing the tax. The relevant authorities reserve the right of review.

<sup>5</sup> Any person who fails to complete the tax declaration in full or to submit it on time shall pay interest on the tax due.<sup>36</sup>

<sup>34</sup> Amended by No I of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS **2022** 160).

<sup>35</sup> Amended by No I of the O of 27 June 2012, in force since 1 Jan. 2013 (AS **2012** 3785).

<sup>36</sup> Inserted by No I of the O of 14 Dec. 1998, in force since 1 Jan. 1999 (AS **1999** 604)

**Art. 14** Calculation of tax

The tax is calculated on the basis of the quantity of VOCs at the time the tax demand is made.

**Art. 15** Tax assessment and payment deadlines

<sup>1</sup> The Directorate General of Customs shall assess the amount of tax in a ruling.

<sup>2</sup> The period allowed for payment shall be 30 days.

<sup>3</sup> Interest shall be payable in the case of late payment.

**Art. 16** Subsequent tax demands

If the Directorate General of Customs should inadvertently fail to assess a tax which is due, or if the assessment is too low or any refund is too high, it may demand the amount due within one year of the notification of the ruling.

**Art. 17** Prescription of the tax demand

<sup>1</sup> The tax demand shall prescribe ten years after the end of the calendar year in which it originated.

<sup>2</sup> The prescriptive period shall be interrupted:

- a. if the tax payer acknowledges the tax demand;
- b. by each official act by which the tax demand is made to the tax payer.

<sup>3</sup> The prescriptive period starts again following each interruption.

<sup>4</sup> The tax demand prescribes in every case fifteen years after the end of the calendar year in which it originated.

**Section 6 Refund of Tax****Art. 18** Requirements for refund

<sup>1</sup> Tax is refunded only if the entitled persons prove that they have used the VOCs in such a way that these are exempt from the tax.<sup>37</sup>

<sup>2</sup> Entitled persons must retain all documents necessary for the justification of a refund for five years after submitting a request for a refund.

<sup>3</sup> If the requested refund is less than 3000 Swiss francs, it shall not be paid. The foregoing does not apply to refunds of at least 300 Swiss francs for the export of VOCs.

<sup>3bis</sup> Two or more entitled persons may form a group and submit a joint request for a refund. The payment of the refund shall be made to the representative designated by the group.<sup>38</sup>

<sup>37</sup> Amended by No I of the O of 2 April 2008, in force since 1 Jan. 2009 (AS **2008** 1765).

<sup>38</sup> Inserted by No I of the O of 2 April 2008, in force since 1 Jan. 2009 (AS **2008** 1765).

<sup>4</sup> Entitled persons must prove that the tax has been paid.<sup>39</sup>

<sup>5</sup> Requests for refund may be made only after the end of the financial year unless they concern an export.

**Art. 19** Forfeiture of the right to a refund

<sup>1</sup> The right to a refund, unless it concerns an export, must be claimed within six months of the end of the financial year. The FOCBS may on request extend this deadline by 30 days in justified cases.<sup>40</sup>

<sup>2</sup> The right to a refund expires in all cases two years after the grounds for a refund originated.

**Art. 20** Request for a refund

<sup>1</sup> The request for a refund must be made on an official form and be submitted to:

- a. the cantonal authorities;
- b. the Directorate General of Customs, in the case of exported VOCs.

<sup>2</sup> In the case of exported VOCs, the request must contain:

- a. the quantity of VOCs exported over a maximum period of twelve months, as declared on the export documents;
- b. reports on manufacture, samples contained in their original packaging, or other documentation required to assess the quantity of VOCs exported;
- c. any further information required for the calculation of the request for a refunded by the Directorate General of Customs.

**Section 7**  
**Obtaining VOCs provisionally exempt from Tax**  
**(Procedure for Formal Commitment)**<sup>41</sup>

**Art. 21**<sup>42</sup> Authorisation

<sup>1</sup> The FOCBS may authorise persons to acquire VOCs provisionally exempt from tax provided that they undertake: <sup>43</sup>

- a. to use or handle at least 25t of VOCs per annum in such a way that they are not released to the environment;
- b. to export at least 25t of VOCs per annum;

<sup>39</sup> Amended by No I of the O of 2 April 2008, in force since 1 Jan. 2009 (AS **2008** 1765).

<sup>40</sup> Amended by No I of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS **2022** 160).

<sup>41</sup> Amended by No I of the O of 14 Dec. 1998, in force since 1 Jan. 1999 (AS **1999** 604)

<sup>42</sup> Amended by No I of the O of 14 Dec. 1998, in force since 1 Jan. 1999 (AS **1999** 604)

<sup>43</sup> Amended by No I of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS **2022** 160).

- c.<sup>44</sup> to process at least 25t of VOCs per annum into mixtures or products in which content does not exceed 3 per cent (% by weight); or
- d.<sup>45</sup> to process at least 25t of VOCs per annum into mixtures or products that are not listed on the positive list of products.<sup>46</sup>

1a ...<sup>47</sup>

<sup>1bis</sup> It may also grant this authorisation to persons who use a substance listed in Annex 1 of this Ordinance if they prove that:

- a. this substance amounts to at least 55 per cent of their entire consumption of VOCs;
- b. they use at least 1 tonne of this substance each year; and
- c. due to chemical transformation caused by the process for using the substance, on average no more than 2 per cent of the substance is released to the environment.<sup>48</sup>

<sup>2</sup> Authorisation may also be granted to persons who deal wholesale in VOCs and prove average stocks of at least 10t of VOCs or an annual minimum turnover of 25 t of VOCs.<sup>49</sup>

<sup>3</sup> The formal commitment or the proof must be submitted to the Directorate General of Customs.

<sup>4</sup> The Directorate General of Customs shall maintain a public register of persons who have been authorised to acquire provisionally exempted VOCs.<sup>50</sup>

## Art. 22 Account

<sup>1</sup> Holders of an authorisation under Article 21 must submit the VOC balance sheet to the cantonal authorities no later than six months after the end of the financial year.

<sup>2</sup> For VOCs used in such a way that they are not exempt from tax, payments of the tax must be made subsequently.

<sup>3</sup> ...<sup>51</sup>

<sup>4</sup> Documents relating to the procedure for obtaining VOC provisionally exempt from tax must be retained for five years after submission of the VOC balance sheet.<sup>52</sup>

<sup>44</sup> Inserted by No I of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS 2022 160).

<sup>45</sup> Inserted by No I of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS 2022 160).

<sup>46</sup> Amended by No I of the O of 26 June 2002, in force since 1 Dec. 2002 (AS 2002 3117).

<sup>47</sup> Inserted by No I of the O of 4 Dec. 2000 (AS 2000 3049). Repealed by No I of the O of 27 June 2012, with effect from 1 Jan. 2013 (AS 2012 3785).

<sup>48</sup> Inserted by No I of the O of 27 June 2012, in force since 1 Jan. 2013 (AS 2012 3785).

<sup>49</sup> Amended by No I of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS 2022 160).

<sup>50</sup> Inserted by No I of the O of 27 June 2012, in force since 1 Jan. 2013 (AS 2012 3785).

<sup>51</sup> Repealed by No I of the O of 2 April 2008, in force since 1 June 2008 (AS 2008 1765).

<sup>52</sup> Amended by No I of the O of 14 Dec. 1998, in force since 1 Jan. 1999 (AS 1999 604).

**Art. 22a**<sup>53</sup> Correcting the customs declaration

Any person required to make a customs declaration who applies for a new customs assessment in accordance with Article 34 paragraph 3 of the Customs Act of 18 March 2005<sup>54</sup> must prove that an authorisation to obtain VOCs provisionally exempt from tax existed at the time of the original customs declaration.

**Art. 22b**<sup>55</sup> Errors in the submission of VOC balance sheet

1 ...<sup>56</sup>

<sup>2</sup> If the VOC balance sheet is incomplete or has not been submitted on time, the FOCBS shall allow a grace period within which to submit a proper balance sheet.<sup>57</sup>

<sup>3</sup> Interest shall be charged on the taxes due in accordance with Art. 22 paragraph 2 on the basis of the balance sheet submitted during the grace period. The charging of interest begins on expiry of the submission deadline in accordance with Art. 22 paragraph 1.

<sup>4</sup> If the resubmission deadline in accordance with paragraph 2 expires without resubmission being made, the Directorate General of Customs shall assess the tax due in accordance with due discretion and taking account of outgoings taxed in previous years.

**Art. 22c**<sup>58</sup> Suspension

<sup>1</sup> The FOCBS shall suspend authorisation for the procedure for formal commitment, if:

- a. obligations to cooperate are breached, in particular if the VOC balance sheet is not submitted by the extended deadline; or
- b. the subsequent payment of the tax for the provisionally exempted VOCs appears to be jeopardised.

<sup>2</sup> Payment shall in particular appear to be jeopardised if:

- a. a credit check indicates that the solvency of the holder of the authorisation is questionable;
- b. the holder of the authorisation has defaulted in making payment; or
- c. the holder of the authorisation is not domiciled in Switzerland or is arranging to give up their domicile or place of business or permanent establishment in Switzerland or to be deleted from the Swiss Commercial Register.

<sup>53</sup> Inserted by Annex 4 No 43 of the Customs Ordinance of 1 Nov. 2006, in force since 1 May 2007 (AS 2007 1469).

<sup>54</sup> SR 631.0

<sup>55</sup> Inserted by No I of the O of 2 April 2008, in force since 1 June 2008 (AS 2008 1765).

<sup>56</sup> Repealed by No I of the O of 23 Feb. 2022, with effect from 1 Jan. 2023 (AS 2022 160).

<sup>57</sup> Amended by No I of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS 2022 160).

<sup>58</sup> Inserted by No I of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS 2022 160).

## Section 8 Distribution of Revenue from the Tax

### Art. 23<sup>59</sup> Principle

<sup>1</sup> The insurers shall, on behalf and under the supervision of the Federal Office, distribute the revenue from the tax under deduction of the implementation costs to the population as instructed.<sup>60</sup>

<sup>2</sup> The distribution shall be carried out in the next year but one (the year of distribution) based on the annual revenue from the tax obtained in the year of collection.

<sup>3</sup> The annual revenue from the tax corresponds to the revenue collected by 31 December including interest.

<sup>4</sup> The insurers are as follows:

- a. insurers providing mandatory health insurance in accordance with the Federal Act of 18 March 1994<sup>61</sup> on Health Insurance (HIA);
- b. the military insurance fund in accordance with the Federal Act of 19 June 1992<sup>62</sup> on Military Insurance (MIA).

<sup>5</sup> The insurers shall distribute the annual revenue in equal parts to all those who, in the year of distribution:

- a. are required to insure themselves in terms of the HIA or of Article 2 paragraph 1 or 2 MIA; and
- b. are domiciled or habitually resident in Switzerland.

<sup>6</sup> Persons who are insured for only part of the distribution year shall be entitled to a deduction pro rata temporis.<sup>63</sup>

<sup>7</sup> The insurers shall offset the amounts against the premiums due in the distribution year.<sup>64</sup>

### Art. 23a<sup>65</sup> Disbursement to the insurers

<sup>1</sup> The annual revenue shall be disbursed to the insurers proportionately by 30 June of each distribution year.

<sup>2</sup> The share paid to each insurer is calculated on the basis of the number of persons that it has insured who meet the requirements of Article 23 paragraph 5 on 1 January of the distribution year.

<sup>59</sup> Amended by No I of the O of 11 May 2011, in force since 1 Jan. 2012, with the exception of para. 7 first sentence, in force since 1 Jan. 2011 (AS **2011** 1951).

<sup>60</sup> Amended by No I of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS **2022** 160).

<sup>61</sup> SR **832.10**

<sup>62</sup> SR **833.1**

<sup>63</sup> Amended by Art. 137 of the CO<sub>2</sub> Ordinance of 30 Nov. 2012, in force since 1 Jan. 2013 (AS **2012** 7005).

<sup>64</sup> Amended by Art. 137 of the CO<sub>2</sub> Ordinance of 30 Nov. 2012, in force since 1 Jan. 2013 (AS **2012** 7005).

<sup>65</sup> Inserted by Art. 137 of the CO<sub>2</sub> Ordinance of 30 Nov. 2012, in force since 1 Jan. 2013 (AS **2012** 7005).

<sup>3</sup> The difference between the share disbursed and the sum of the amounts actually distributed will in each case be settled in the following year.

#### **Art. 23<sup>b66</sup>** Organisation

<sup>1</sup> Each insurer shall report the following to the Federal Office of Public Health by 20 March of the distribution year:

- a. the number of persons that it insures that meet the requirements of Article 23 paragraph 5 as of 1 January of the distribution year;
- b. the sum actually distributed in the previous year.

<sup>2</sup> The insurers shall inform the insured persons of the amount to be distributed when notifying them of the new premium for the distribution year. In addition, they must provide the insured persons with a factsheet prepared by the FOEN on the redistribution procedure.<sup>67</sup>

#### **Art. 23<sup>c68</sup>** Compensation for the insurers

Compensation for the insurers is governed by Article 123 of the CO<sub>2</sub> Ordinance of 30 November 2012<sup>69</sup>.

## **Section 9 Final Provisions**

#### **Art. 24** Transitional provision

Manufacturers of VOCs must report to the Directorate General of Customs within three months of this Ordinance coming into force.

#### **Art. 25** Commencement and first levy of incentive tax

<sup>1</sup> This Ordinance comes into force on 1 January 1998.

<sup>2</sup> The incentive tax shall be levied for the first time on 1 January 2000.<sup>70</sup>

### **Transitional Provision to the Amendment of 27 June 2012<sup>71</sup>**

Applications for the approval of a measures plan with a view to obtaining a tax exemption for 2013 must be submitted by 30 April 2013 at the latest.

<sup>66</sup> Originally Art. 23a. Inserted by No I of the O of 11 May 2011, in force since 1 Jan. 2012 (AS 2011 1951).

<sup>67</sup> Amended by No III 2 of the O of 4 May 2022, in force since 1 June 2022 (AS 2022 311).

<sup>68</sup> Originally Art. 23b. Inserted by No I of the O of 11 May 2011 (AS 2011 1951). Amended by Art. 137 of the CO<sub>2</sub> Ordinance of 30 Nov. 2012, in force since 1 Jan. 2013 (AS 2012 7005).

<sup>69</sup> SR 641.711

<sup>70</sup> Amended by No I of the O of 14 Dec. 1998, in force since 1 Jan. 1999 (AS 1999 604).

<sup>71</sup> AS 2012 3785

*Annex I*<sup>72</sup>  
(Art. 2 let. a)

### Positive List of Substances (Volatile Organic Compounds (VOCs) subject to the Tax)

Customs Tariff No <sup>73</sup>	Substance(s)	CAS No
2914.1100	<b>acetone</b>	67-64-1
2707.1090 + 2902.2090	<b>benzene</b>	71-43-2
ex <sup>74</sup> 2915.3900	<b>benzyl acetate</b>	140-11-4
2906.2100	<b>benzyl alcohol</b> (phenylmethanol)	100-51-6
ex 2909.1990	<b>bis(2-ethoxyethyl) ether</b> (diethylene glycol diethyl ether, diethyl diglycol)	112-36-7
ex 2909.1990	<b>bis(2-methoxyethyl) ether</b> (diethylene glycol dimethyl ether, (dimethyl diglycol)	111-96-6
2711.1390 + ex 2901.1019	<b>n-butane</b>	106-97-8
2905.1300	<b>butane-1-ol</b> (n-butyl alcohol)	71-36-3
ex 2905.1490	<b>butane-2-ol</b> (sec-butyl alcohol)	78-92-2
ex 2909.4390	<b>2-n-butoxyethanol</b> (ethylene glycol monobutyl ether, butyl glycol)	111-76-2
ex 2909.4390	<b>2-(2-n-butoxyethoxy) ethanol</b> (diethylen glycol monobutyl ether, butyl diglycol)	112-34-5
ex 2915. 3900	<b>2-n-butoxyethyl acetate</b> (ethylene glycol monobutyl ether acetate, butyl glycol acetate)	112-07-2
ex 2909.4990	<b>1-n-butoxypropan-2-ol</b> (propylene glycol monobutyl ether)	5131-66-8
ex 2909.4990	<b>1-tert-butoxypropan-2-ol</b>	57018-52-7
2915.3300	<b>n-butyl acetate</b>	123-86-4
ex 2932.2000	<b>4-butyrolactone</b> (tetrahydro-2-furanone)	96-48-0
2902.7090	<b>cumene</b> (isopropylbenzene)	98-82-8
2902.1190	<b>cyclohexane</b>	110-82-7
ex 2914.2200	<b>cyclohexanone</b>	108-94-1
ex 2902.1990	<b>cyclopentane</b>	287-92-3
ex 2902.9090 + ex 3805.9000	<b>p-cymene</b>	99-87-6
2903.1200	<b>dichloromethane</b> (methylene chloride)	75-09-2

<sup>72</sup> Amended by No II para. 1 of the O of 25 Oct. 2017 (AS 2017 5953 7643). Revised by Annex 2 No II 7 of the O of 15 Feb. 2023 on the Amendment of the Customs Tariff, in force since 1 Jan. 2024 (AS 2023 86).

<sup>73</sup> SR 632.10 Annex

<sup>74</sup> 'ex' means 'from', i.e. only the substances expressly named under this customs tariff number are liable to the VOC tax.

Customs Tariff No <sup>73</sup>	Substance(s)	CAS No
ex 2909.1990	<b>1,2-diethoxyethane</b> (ethylene glycol diethyl ether, diethyl glycol)	629-14-1
2909.1100	<b>diethyl ether</b>	60-29-7
ex 2909.1990	<b>diisopropyl ether</b> (2-isopropoxypropane)	108-20-3
ex 2909.1990	<b>1,2-dimethoxyethane</b> (ethylene glycol dimethyl ether, dimethylglycol)	110-71-4
ex 2909.1990	<b>dimethyl ether</b>	115-10-6
ex 2932.9900	<b>1,4-dioxane</b> (diethylene dioxide)	123-91-1
ex 2909.1990	<b>di-n-propyl ether</b> (propyl ether)	111-43-3
2915.2100	<b>acetic acid</b>	64-19-7
2915.2400	<b>acetic anhydride</b>	108-24-7
	<b>ethanol</b> , other than distilled liquids for drinking or consumption (Art. 31 Alcohol Act)	64-17-5
ex 2909.4480	<b>2-ethoxyethanol</b> (ethylene glycol monoethyl ether, ethyl glycol)	110-80-5
ex 2909.4990	<b>1-ethoxypropan-2-ol</b> (propylene glycolmonoethyl ether)	1569-02-4
2915.3100	<b>ethyl acetate</b>	141-78-6
2902.6090	<b>ethyl benzene</b>	100-41-4
ex 2915.1300	<b>ethyl formate</b>	109-94-4
2912.1100	<b>formaldehyde</b> (methanal)	50-00-0
ex 2901.1099	<b>heptane</b>	142-82-5
ex 2901.1099	<b>hexane</b>	110-54-3
ex 2905.1980	<b>hexan-1-ol</b>	111-27-3
ex 2914.4000	<b>4-Hydroxy-4-methyl-pentan-2-one</b> (Diacetone alcohol)	123-42-2
2915.3900	<b>isobutyl acetate</b>	110-19-0
ex 2915.3900	<b>isopropyl acetate</b>	108-21-4
ex 2902.1990	<b>d-limonene</b> ((R)-p-mentha-1,8-dien)	5989-27-5
ex 2902.1990	<b>dl-limonene</b> ((RS)-p-mentha-1,8-dien)	138-86-3
ex 2902.1990	<b>l-limonene</b> ((S)-p-mentha-1,8-dien)	5989-54-8
2905.1190	<b>methanol</b>	67-56-1
ex 2915.3900	<b>1-methoxy-2-propyl acetate</b> (propylene glycol monomethyl ether acetate)	108-65-6
ex 2909.4480	<b>2-methoxy ethanol</b> (ethylene glycol monomethyl ether, methyl glycol)	109-86-4
ex 2915.3900	<b>2-methoxy ethyl acetate</b> (methyl glycol acetate)	110-49-6
ex 2909.4990	<b>1-methoxypropan-2-ol</b> (propylene glycol monomethyl ether)	107-98-2
ex 2915.3900	<b>methyl acetate</b>	79-20-9
ex 2901.1099	<b>2-methyl butane</b> (i-pentane)	78-78-4

Customs Tariff No <sup>73</sup>	Substance(s)	CAS No
ex 2902.1990	<b>methylocyclohexane</b>	108-87-2
2914.1200	<b>methyl ethyl ketone</b> (2-butanone, MEK)	78-93-3
ex 2915.1300	<b>methyl formate</b>	107-31-3
ex 2901.1099	<b>2-methyl pentane</b> (i-hexane)	107-83-5
2914.1300	<b>4-methyl pentane-2-one</b> (methyl isobutyl ketone, MIBK)	108-10-1
2711.1390 + ex 2901.1019	<b>2-methyl propane</b> (isobutane)	75-28-5
ex 2905.1490	<b>2-methyl propane-1-ol</b> (isobutanol)	78-83-1
ex 2933.7900	<b>n-methyl-2-pyrrolidone</b> (1-methyl-2-pyrrolidone)	872-50-4
ex 2901.1099	<b>n-pentane</b>	109-66-0
ex 2905.1980	<b>pentan-1-ol</b> (n-amyl alcohol)	71-41-0
ex 2905.1980	<b>pentan-2-ol</b> (sec-amyl alcohol)	6032-29-7
2711.1290 + ex 2711.2990	<b>propane</b>	74-98-6
ex 2905.1290	<b>propan-1-ol</b>	71-23-8
ex 2905.1290	<b>propan-2-ol</b> (isopropyl alcohol, isopropanol)	67-63-0
ex 2909.4480	<b>2-propoxyethanol</b> (ethylene glycol monopropyl ether, propylglycol)	2807-30-9
ex 2915.3900	<b>n-propyl acetate</b>	109-60-4
2903.2300	<b>tetrachlorethylene</b> (perchlorethylene, PER)	127-18-4
2932.1100	<b>tetrahydrofuran</b> (oxolan)	109-99-9
2707.2090 + 2902.3090	<b>toluene</b>	108-88-3
2903.2200	<b>trichlorethylene</b>	79-01-6
ex 2902.9090	<b>trimethylbenzenes</b> (1,2,3-, 1,2,4- and 1,3,5-trimethylbenzene)	526-73-8 95-63-6 108-67-8
2902.4190	<b>o-xylene</b>	95-47-6
2902.4290	<b>m-xylene</b>	108-38-3
2902.4390	<b>p-xylene</b>	106-42-3

## 2 Groups of Substances

Custom Tariff No <sup>75</sup>	Group(s) of Substances	CAS No
2707.5090	<b>aromatic hydrocarbon mixtures</b> (including solvent naphtha)*	various
ex 2909.4990	<b>butoxypropanols</b> (mixture of isomers)	various
ex 2909.4990	<b>dipropylene glycol(mono)methylether</b> (DPM) (isomers and mixture of isomers)	various
2710.1299	<b>light oils and preparations*</b>	various

<sup>75</sup> SR 632.10 Annex

---

Custom Tariff No <sup>75</sup>	Group(s) of Substances	CAS No
ex 2905.1980	<b>pentanol</b> (mixed isomers)	various
2710.1291	<b>petroleum ether and petroleum spirits</b> (mainly non-aromatic hydrocarbon mixtures)	various
2710.1991	<b>petroleum</b> (mainly non-aromatic hydrocarbon mixtures)*	various
2710.1292	<b>white spirits</b> (mainly non-aromatic hydrocarbon mixtures)*	various
2707.3090 + 2902.4490	<b>xylenes</b> (mixtures of isomers)	various

---

\* Fractions boiling at or below 240°C.

---

*Annex 276*  
(Art. 2 let. b)

## Positive List of Products (Volatile Organic Compounds (VOCs) subject to the Tax)

Customs Tariff No <sup>77</sup>	Product(s)/Group(s) of Products
ex 2207.	Undenatured ethyl alcohol of an alcoholic content of 80 % vol or higher; ethyl alcohol or other spirits, denatured of any strength; not for consumption
1000	– undenatured ethyl alcohol of an alcoholic strength of 80 % vol or higher
2000	– ethyl alcohol and spirits, denatured, of any strength
ex 2208.	Undenatured ethyl alcohol of an alcoholic strength of less than 80 % vol; spirits, liqueurs and other spirit beverages; not for consumption
	– other:
9010	– – undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.
ex 2209.0000	Vinegar and substitutes for vinegar obtained from acetic acid, not for consumption
2710.	Petroleum oils and oils obtained from bituminous minerals, other than crude; 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 that contain biodiesel and other than waste oils:
	– for other uses:
1994	– – mixed mineral oil distillates of which at least 20 % vol distills at under 300°C
1999	– – other distillates and substances
	Petroleum oils and oils obtained from bituminous minerals, other than crude; 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 and containing biodiesel, other than waste oils:
	– for other uses:
2090	
2711	Petroleum gases and other gaseous hydrocarbons:
	– liquified:
	– – other
1990	– – – other
2715.0000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (e.g. asphalt mix, cutback bitumen)

<sup>76</sup> Amended by No II of the O of 2 April 2008 (AS **2008** 1765). Revised in accordance with Annex 3 No 16 of the O of 22 June 2011 on the Amendment of the Customs Tariff (AS **2011** 3331), No II para. 2 of the O of 27 June 2012 (AS **2012** 3785), Annex 3 No 10 of the O of 10 June 2016 on the Amendment of the Customs Tariff (AS **2016** 2445) Annex 2 No 6 of the O of 29 June 2016 on the Amendment of the Customs Tariff (AS **2016** 2647), No II of the O of 25 Oct. 2017 (AS **2017** 5953), Annex 3 No 13 of the O of 30 June 2021 on the Amendment of the Customs Tariff (AS **2021** 445) and Annex 2 No II 7 of the O of 15 Feb. 2023 on the Amendment of the Customs Tariff, in force since 1 Jan. 2024 (AS **2023** 86).

<sup>77</sup> SR **632.10**, Annex

Customs Tariff No <sup>77</sup>	Product(s)/Group(s) of Products
3201.	Tanning extracts of vegetable origin; tannins and their salts, ether, ester and other derivatives:
1000	– Quebracho extract
2000	– Mimosa extract
9000	– other
3202.	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural substances; enzymatic preparations for pretanning:
1000	– synthetic organic tanning substances
9000	– other
3203.0000	Dyes of animal or plant origin (including dye extracts but excluding animal black), whether or not chemically uniform; preparations as specified in Note 3 to this Chapter based on the synthetic organic dyes:
3204.	Synthetic organic dyes, whether or not chemically uniform; preparations as specified in Note 3 to this Chapter based on synthetic organic dyes; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically uniform.:
	– synthetic organic dyes and preparations based thereon as specified in Note 3 in this Chapter:
1100	– – disperse dyes and preparations based on these dyes
	– – acid dyes, whether or not pre-metallised, and preparations based thereon; mordant dyes and preparations based on these dyes:
1300	– – basic dyes and preparations based thereon
1400	– – direct dyes and preparations based thereon
1500	– – vat dyes (including those usable in that state as pigments) and preparations based thereon.
1600	– – reactive dyes and preparations based thereon.
1700	– – pigments and preparations based thereon.
1800	– – carotenoid dyes and preparations based on these dyes
19000	– – other, including mixtures of dyes of at least two subheadings Nos. 3204.11 to 3204.19:
2000	– Synthetic organic products of a kind used in fluorescent brightening agents
9000	– other:
3205.0000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes
3206.	other dyes; preparations as specified in Note 3 to this Chapter, other than those of heading Nos. 3203, 3204 or 3205; inorganic products of a kind used in luminophores, whether or not chemically defined:
	– pigments and preparations based on titanium dioxide:
1100	– – containing 80 % or more by weight of titanium dioxide calculated on the dry weight.
	– – other
1900	– pigments and preparations based on chromium compounds
2000	– other dyes and other preparations:
4100	– – ultramarine and preparations based thereon
4200	– – lithopone and other pigments and preparations based on zinc sulphide
4900	– – other
5000	– inorganic products of a kind used as luminophores
3207.	Prepared pigments, prepared opacifiers and prepared dyes, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations of a kind used in ceramic, enamelling or glass industry; glass frit and other glass in form of powder, granules or flakes:
1000	– prepared pigments, prepared opacifiers and prepared colours and similar preparations.

Customs Tariff No <sup>77</sup>	Product(s)/Group(s) of Products
2000	– vitrifiable enamels and other glazes, engobes (slips) and similar preparations
3000	– liquid lustres and similar preparations
4000	– glass frit and other glass in form of powder, granules or flakes
3208.	Paints and varnishes based on synthetic polymers or modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter:
1000	– based on polyesters
2000	– based on acrylic or vinyl polymers
9000	– other
3209.	Paints and varnishes based on synthetic polymers or modified natural polymers dispersed or dissolved in an aqueous medium:
1000	– based on acrylic or vinyl polymers
9000	– other
3210.0000	other paints and varnishes; prepared water pigments of a kind used to finish leather
3211.0000	Prepared driers
3212.	Pigments (including metallic powders and flakes), dispersed in non-aqueous media, in liquid or in paste form, of a kind used in the manufacture of paints; stamping foils; dyes and other colouring matter in forms or packaging for retail sales.
1000	– stamping foils
9000	– other
3213.	Artist's, students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packaging.
1000	– colours in sets
9000	– other
3214.	Glaziers' putty, grafting putty and other mastics; painters' fillings, non-refractory surfacing preparations of a kind used for masonry work:
1000	– glaziers' putty, grafting putty and other mastics; painters' fillings
9000	– other
3215.	Printing ink, writing or drawing ink or other inks, whether or not concentrated or solid:
	– printing ink:
1100	– – black
1900	– – other
9000	– other
ex 3301.	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins, concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpination of essential oils; aqueous distillates and aqueous solutions of essential oils:
	– essential oils from citrus fruits:
1200	– – orange oil
1300	– – lemon oil
1900	– – other
	– essential oils, other than of citrus fruits:
2400	– – peppermint oil ( <i>Mentha piperita</i> )
2500	– – other mint oils
2900	– – other:
9000	– – – other (as concentrates of essential oils)

Customs Tariff No <sup>77</sup>	Product(s)/Group(s) of Products
3302.	Mixtures of odiferous substances and mixtures (including alcoholic solutions) based on one or more of these substances, of a kind used as raw materials in industry; other preparations based on odiferous substances, of a kind used for the manufacture of beverages:
9000	– other
3303.0000	Perfumes and toilet waters
3304.	Beauty or makeup preparations and preparations for skin care, (excluding pharmaceuticals, including sun blocks or tanning agents; manicure or pedicure preparations:
1000	– lip make-up preparations
2000	– eye make-up preparations
3000	– manicure or pedicure preparations
	– other:
9100	– – powders, whether or not compressed
9900	– – other
3305.	Preparations for use on hair:
1000	– shampoos
2000	– preparations for permanent waving and straightening
3000	– hair lacquers
9000	– other
3306.	Preparations for oral or dental hygiene, including dental fixative powders and creams; yarn used to clean the teeth (floss), in individual retail packaging:
1000	– dentrifices
2000	– yarn used to clean the teeth (floss)
9010	– other:
3307.	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties:
	– pre-shave, shaving or after-shave preparations
1000	– personal deodorants and anti-perspirants
2000	– perfumed bath salts and other bath preparations
3000	– preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:
4100	– – «Agarbatti» and other odoriferous preparations which operate by burning
4900	– – other
9000	– other:
ex 3401.	Soap: organic surface-active agents and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, or impregnated, coated or covered with soap or detergent:
	– Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:
1100	– – for toilet use, incl. medicated products)
1900	– – – other (as normal soap)
3000	– organic surface-active products and preparations to wash the skin, as a liquid or cream, and for retail sale, whether or not containing soap

Customs Tariff No <sup>77</sup>	Product(s)/Group(s) of Products
ex 3402.	Organic surface-active agents (other than soap); organic surface-active agents and washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No 3401; <i>with the exception of conditioned textile detergents with the tariff numbers 3402.5000/9000.</i> <ul style="list-style-type: none"> <li>– anionic organic surface-active agents, whether or not put up for retail sale: <ul style="list-style-type: none"> <li>3100 – linear alkylbenzene sulfonic acids and their salts</li> <li>3900 – other</li> </ul> </li> <li>– other surface-active substances, whether or not put up for retail sale: <ul style="list-style-type: none"> <li>4100 – cationic: <ul style="list-style-type: none"> <li>– non-ionic:</li> </ul> </li> <li>4900 – other</li> </ul> </li> <li>5000 – preparations put up for retail sale</li> <li>9000 – other</li> </ul>
3403.	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, fur skins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or oils obtained from bituminous materials: <ul style="list-style-type: none"> <li>– containing petroleum oils or oils obtained from bituminous materials: <ul style="list-style-type: none"> <li>1100 – preparations to treat textile materials, leather, fur skins or other materials.</li> <li>1900 – other</li> <li>– other: <ul style="list-style-type: none"> <li>9100 – preparations to treat textile materials, leather, fur skins or other materials.</li> <li>9900 – other</li> </ul> </li> </ul> </li> </ul>
3405.	Polishes and creams for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, or impregnated, coated or covered with such preparations), excluding waxes of heading No 3404: <ul style="list-style-type: none"> <li>1000 – polishes, creams and similar preparations for footwear or leather</li> <li>2000 – polishes, creams and similar preparations for maintenance of wooden furniture floors or other woodwork</li> <li>3000 – polishes and similar preparations for coachwork, other than metal polishes.</li> <li>4000 – scouring pastes and powders and other scouring preparations</li> <li>9000 – other</li> </ul>
3506.	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg: <ul style="list-style-type: none"> <li>1000 – products suitable for use as glues or adhesives put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg</li> <li>– other: <ul style="list-style-type: none"> <li>9100 – adhesives based on polymers Nos 3901 to 3913 or rubber: <ul style="list-style-type: none"> <li>– other</li> <li>– other: <ul style="list-style-type: none"> <li>9910 – for animal feed</li> <li>9990 – other</li> </ul> </li> </ul> </li> </ul> </li> </ul>

Customs Tariff No <sup>77</sup>	Product(s)/Group(s) of Products
3707.	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use:
1000	– sensitizing emulsions
9000	– other
3805.	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods, crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent:
1000	– gum, wood or sulphate turpentine oils
9000	– other
3808.	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and flypapers):
	– goods indicated in sub-number Note 1 to this Chapter:
5200	– – DDT (ISO) (Clofenotane (INN)), in forms with a net weight not exceeding 300 g
5900	– – other
	– goods indicated in sub-number Note 2 to this Chapter:
6100	– – in forms with a net weight not exceeding 300 g
6900	– – other
	– other
9100	– – insecticides:
9200	– – fungicides:
9300	– – herbicides, anti-sprouting products and plant growth regulators:
9400	– – disinfectants:
9900	– – other
3809.	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:
	– with a basis of amylaceous substances:
1010	– – for animal feeding
1090	– – other
	– other:
9100	– – of a kind used in the textile or like industries
9200	– – of a kind used in the paper or like industries
9300	– – of a kind used in the leather or like industries
3810.	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes:
1000	– pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials
9000	– other
3814.	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers:
0090	– other
3815.	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included
	– supported catalysts:
1100	– – with nickel or a nickel compound as the active substance

Customs Tariff No <sup>77</sup>	Product(s)/Group(s) of Products
1200	– – with precious metal or a precious-metal compound as the active substance
1900	– – other
9000	– other
3817.	Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading No 2707 or 2902:
0090	– other
3820.0000	Anti-freezing preparations and prepared de-icing
3824.	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:
	– prepared binders for foundry moulds or cores:
1010	– – for animal feeding
1090	– – other
3000	– non-agglomerated metal carbides mixed together or with metal binder
4000	– prepared additives for cement, mortars or concretes
5000	– non-refractory mortars and concretes
6000	– sorbitol other than that of subheading No 2905.44
	– goods mentioned in sub-number Note 3 to this Chapter
8100	– – containing oxirane (ethylene oxide)
8200	– – containing polychlorinated biphenyls (PCB), polychlorinated terphenyls (PCT) or polybrominated biphenyls (PBB)
8300	– – containing tris(2,3-dibromopropyl) phosphate
8400	– – containing aldrin (ISO), camphochlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN)), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane, dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)
8500	– – containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)
8600	– – containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)
8700	– – containing perfluorooctansulfonic acid, its salts, perfluorooctansulfonamide or perfluorooctansulfonyl fluoride
8800	– – containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ether
8900	– – containing short-chain chlorinated paraffins
	– other:
9100	– – mixtures and preparations consisting primarily of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl-methyl methylphosphonate and bis [(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate
9200	– – polyglycoester of methylphosphonic acid
	– – other:
9991	– – – For animal feeding
9999	– – – other
3825.	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter (except special waste containing VOC [with accompanying documents for special waste]):
1000	– municipal waste
2000	– sewage sludge
3000	– clinical waste
	– waste organic solvents:
4100	– – halogenated
4900	– – other
5000	– wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids
	– other wastes from chemical or allied industries:

Customs Tariff No <sup>77</sup>	Product(s)/Group(s) of Products
6100	– – mainly containing organic constituents
6900	– – other
	– other:
9010	– – for animal feeding
9090	– – other
3826.	Biodiesel and its mixtures, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals:
0090	– other
3827.	Mixtures containing halogenated derivatives of methane, ethane or propane, not mentioned or included elsewhere:
	– containing chlorinated fluorocarbons (CFC), including partially halogenated fluoro-chlorocarbons (HCFC), perfluorinated hydrocarbons or partially fluorinated hydrocarbons (PFH); containing partially halogenated bromo-fluorocarbons (HBFC); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform):
1100	– – containing fluorochlorocarbons (CFC), including partially halogenated fluoro-chlorocarbons (HCFC), perfluorinated carbons or partially fluorinated hydrocarbons (PFH)
1200	– – containing partially halogenated bromo-fluorocarbons (HBFC)
1300	– – containing carbon tetrachloride
1400	– – containing 1,1,1-trichloroethane (methyl chloroform)
2000	– containing bromochlorodifluoromethane (Halon 1211), bromotrifluoromethane (Halon 1301) or 1,2- dibromotetrafluoroethane (Halon 2402)
	– containing partially halogenated chlorofluorocarbons (HCFC), including perfluorocarbons (PFC) or partially fluorinated hydrocarbons, but not containing chlorofluorocarbons (CFC)
3100	– – containing substances under numbers 2903.41 to 2903.48
3200	– – other, containing substances under numbers 2903.71 to 2903.75
3900	– – other
4000	– containing bromomethane (methyl bromide) or bromochloromethane
	– containing fluoroform (HFC-23) or perfluorocarbons (PFC) but not containing chlorofluorocarbons (CFC) or partially halogenated hydro-chlorofluorocarbons (HCFC):
5100	– – containing fluoroform (HFC-23)
5900	– – other
	– partially fluorinated hydrocarbons (HFC) but not containing chlorofluorocarbons (FCC) or partially halogenated hydrochlorofluorocarbons (HCFC):
6100	– – containing 15 per cent or more by weight of 1,1,1 trifluoroethane (HFC-143a)
6200	– – other, not mentioned in the above sub-number, 55 per cent or more by weight of pentafluoroethane (HFC-125) but not containing fluoroderivatives of unsaturated acyclic hydrocarbons (HFO)
6300	– – other, not mentioned in the above sub-numbers, containing 40 per cent or more by weight of pentafluoroethane (HFC-125)
6400	– – other, not mentioned in the above sub-numbers, 30 per cent or more by weight of 1,1,1,2 tetrafluoroethane (HFC-134a) but not containing fluoroderivatives of unsaturated acyclic hydrocarbons (HFO)
6500	– – other, not mentioned in the above sub-numbers, containing 20 per cent or more by weight of difluoromethane (HFC-32) and 20 per cent or more by weight of pentafluoroethane (HFC-125)
6800	– – other, not mentioned in the above sub-numbers, containing substances under numbers 2903.41 to 2903.48
6900	– – other
9000	– other
3901.	Polymers of ethylene, in primary forms:

Customs Tariff No <sup>77</sup>	Product(s)/Group(s) of Products
1000	– polyethylene having a specific gravity of less than 0.94
2000	– polyethylene having a specific gravity of 0.94 or more
3000	– ethylene vinyl acetate copolymers
4000	– ethylene alpha olefin copolymers with a specific gravity of less than 0.94
9000	– other:
3902.	Polymers of propylene or other olefins, in primary forms:
1000	– polypropylene
2000	– polyisobutylene
3000	– propylene copolymers
9000	– other:
3903.	Polymers of styrene, in primary forms:
	– polystyrene:
1100	– – expansible
1900	– – other
2000	– styrene-acrylonitrile (SAN) copolymers
3000	– acrylonitrile-butadiene-styrene (ABS) copolymers
9000	– other
3904.	Polymers of vinyl chloride or other halogenated olefins, in primary forms:
1000	– poly(vinyl chloride), not mixed with any other substances
	– other poly(vinyl chloride):
2100	– – non-plasticized
2200	– – plasticized
3000	– vinyl chloride –vinyl acetate copolymers
4000	– other vinyl chloride copolymers
5000	– vinylidene chloride polymers
	– fluoro-polymers:
6100	– – polytetrafluoroethylene
6900	– – other
9000	– other
3905.	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:
	– poly(vinyl acetate):
1200	– – in aqueous solution
1900	– – other
	– vinyl acetate copolymers:
2100	– – in aqueous dispersion
2900	– – other
3000	– poly(vinyl alcohol), whether or not containing unhydrolyzed acetate groups
	– other:
9100	– – copolymers
9120	– – other:
3906.	Acrylic polymers in primary forms:
1000	– poly(methyl-metacrylate)
9000	– other:
3907.	Polyacetals, other polyethers and epoxy resins, in primary forms polycarbonates, alkyd resins, allyl polyesters and other polyesters, in primary forms:
1000	– polyacetals:
	– other polyethers:
2100	– – bis(polyoxyethylene) methylphosphonate
2900	– – other
3000	– epoxide resins:
4000	– polycarbonates
5000	– alkyd resins

Customs Tariff No <sup>77</sup>	Product(s)/Group(s) of Products
6100	– poly(ethylene terephthalate)
6900	– – with a viscosity number of 78 ml /g or more
7000	– – other
9100	– poly(lactic acid)
9900	– other polyesters:
	– – unsaturated
	– – other:
3908.	Polyamide in primary forms
1000	– polyamide -6, -11, -12, -6,6, -6,9, -6,10 or -6,12
9000	– other
3909.	Amino-resins, phenolic resins and polyurethane, in primary forms:
1000	– urea resins; thiourea resins:
2000	– melamine resins
3000	– other amino resins
3100	– – Poly(methylene phenyl isocyanate) (raw MDI, polymer MDI)
3900	– – other
4000	– phenol resins
5000	– polyurethanes
3910.0000	Silicone, in primary forms
3911.	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:
1000	– petroleum resins, coumarone, indene or coumaro-indene resins and polyterpenes:
2000	– poly(1,3-phenylene methyl phosphonate)
9000	– other:
3912.	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:
	– cellulose acetate:
1100	– – non-plasticized
1200	– – plasticized
2000	– cellulose nitrates (including collodions)
	– cellulose ethers:
3100	– – carboxymethylcellulose and its salts:
3900	– – – other
9000	– – other:
3913.	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:
1000	– alginic acid, its salts and esters
9000	– other:
3914.0000	Ion-exchangers based on polymers of headings Nos. 3901 to 3913, in primary forms:

*Annex 3*<sup>78</sup>  
(Art. 9 let. c)

## **Reduction of Diffuse VOC Emissions**

### **1 Requirements for the operation of stationary installations**

#### **11 General requirements**

##### **111 Principle**

All VOC relevant processes must be optimised with a view to reducing diffuse VOC emissions.

##### **112 Exhaust air collection and purification**

<sup>1</sup> Processes must be conducted in closed systems, provided this is technically and operationally possible and economically acceptable.

<sup>2</sup> The exhaust air from closed systems must be processed by the APP.

<sup>3</sup> In the case of processes in non-closed systems, the exhaust air must be processed by the APP via suction hoods or shape-adapted source extractors with appropriate suction capacity either directly or following concentration.

<sup>4</sup> Room exhaust air must be processed by the APP directly or following concentration.

<sup>5</sup> The exhaust air under paragraphs 2–4 must be processed by the APP after production has been completed (APP stopping time).

<sup>6</sup> Paragraphs 3–5 do not apply if it is established that the exhaust air due to its negligible VOC concentration is unlikely to be processed by the APP.

<sup>7</sup> There must be an up-to-date maintenance plan for the exhaust air system, which in particular sets out how it is guaranteed that:

- a. the exhaust air system is airtight;
- b. components that are essential to the system are quickly replaced.

<sup>8</sup> The ventilation in working spaces with mechanically generated incoming air must be operated, provided this is technically and operationally possible and economically feasible, so that negative pressure is maintained if:

- a. a production building has only one working space and this emits an annual load of at least 500 kg of VOCs;
- b. a production building has several working spaces and they emit an annual total load of at least 1000 kg of VOCs; or
- c. a production building has several working spaces and one of these working spaces emits an annual load of at least 500 kg of VOCs.

<sup>78</sup> Inserted by No II para. 3 of the O of 27 June 2012 (AS **2012** 3785). Revised by No II of the DETEC Ordinance of 28 Nov. 2016 (AS **2016** 4923) and No II of the O of 23 Feb. 2022, in force since 1 Jan. 2023 (AS **2022** 160).

### 113 Container caps

Containers for VOCs must be fitted with suitable caps.

### 114 Work organisation

<sup>1</sup> Up-to-date working regulations must be provided regulating the low-emission handling of solvents. Regulations must also be provided on how to deal with leakages of solvents.

<sup>2</sup> Employees must be trained regularly in how to apply the working regulations.

<sup>3</sup> Compliance with working regulations must be verified regularly.

### 115 Documentation

<sup>1</sup> An up-to-date inventory of the sources of diffuse VOC emissions and the intake and exhaust air flows must be provided. This contains in particular a quantitative estimate of the emissions from each source.

<sup>2</sup> Diffuse VOC emissions must be justified.

## 12 Process-specific requirements

Processes	Requirements
– Filling and decanting processes	<ul style="list-style-type: none"> <li>– If technically and operationally possible and economically acceptable: vapour recovery system</li> <li>– Otherwise: exhaust air by means of suction hoods or shape-adapted source extractions with appropriate suction capacity via APP</li> </ul>
– Mixtures of substances	<ul style="list-style-type: none"> <li>– In the case of closed mixing installations: solvent supply via closed system</li> <li>– In other mixing processes: equip container with border sealed cover; exhaust air from penetrations by means of suction hoods or shape-adapted source extractions with appropriate extraction capacity via APP</li> </ul>
– Drying and stoving when printing, laminating and coating	<ul style="list-style-type: none"> <li>– In the closed system</li> </ul>

Processes	Requirements
– Cleaning of containers, products and components <sup>a</sup> and general cleaning	<ul style="list-style-type: none"> <li>– Cleaning if technically possible with water or VOC-free detergents. If VOCs are used, the following requirements apply:               <ul style="list-style-type: none"> <li>– If cleaning is carried out several times a week, cleaning may only take place in closed systems with (external) preparation of the waste solvents</li> <li>– Opening of the cleaning system to remove the cleaned container, products and components must be synchronised with the starting extraction via the ALURA so that no VOC emissions escape into the working space or into the environment</li> <li>– Open manual cleaning and drying only in closed spaces with exhaust air via APP; forced closure of the cover of the cleaning tank immediately after cleaning</li> <li>– Store cleaning utensils contaminated with solvents in sealed containers</li> </ul> </li> </ul>
– Storage	<ul style="list-style-type: none"> <li>– In sealed containers or in the closed system; pressure balance with exhaust air via APP or back-pressure valve</li> </ul>
– Disposal	<ul style="list-style-type: none"> <li>– Pipeline to waste disposal centre or by means of closed containers</li> </ul>

<sup>a</sup> When using halogenated VOCs, Annex 2 No 87 OAPC must be complied with.

### 13 Equivalent requirements

The requirements in terms of this Annex may on request be replaced by other requirements provided diffuse VOC emissions are thereby reduced at least to the same extent.

## 2 Industry-specific guidelines

<sup>1</sup> The FOEN shall issue industry-specific guidelines in order to specify the requirements in terms of this Annex. These may lay down additional industry-specific requirements.

<sup>2</sup> It shall review the guidelines in line with technical developments.

<sup>3</sup> When issuing or reviewing the guidelines, it shall consult the industries and cantons concerned beforehand.