641.711 (Stand am 1. Januar 2023)

Nicht löschen bitte !!

Generated by SR-Vorl.dotm, Freitag, 24. Februar 2023, 11:04:30, Bratschi Alfred BK / BAB641.711[[1]](#footnote-1)

641.711

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 Reduction of CO2 Emissions

(CO2 Ordinance)

of 30 November 2012 (Status as of 25 October 2023)

The Swiss Federal Council,

on the basis of the CO2 Act of 23 December 2011[[2]](#footnote-2) (CO2 Act),

ordains:

# Chapter 1 General Provisions

## Section 1 Greenhouse Gases

**Art. 1**

1 This Ordinance regulates the reduction in 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**[[3]](#footnote-3)

In this Ordinance:

a. *rated thermal input* means the maximum possible supply of heating energy per unit of time for an installation;

b. *total rated thermal input* means the sum of the rated thermal inputs of an installation operator’s fixed installations that are taken into account in the emissions trading scheme (ETS);

c. *total output* means the sum of the delivered electrical and thermal nominal output of a fossil-thermal power plant or a combined heat and power plant (CHP plant);

d. *overall efficiency* means the ratio of total output to the rated thermal input of a fossil-thermal power plant or a CHP plant in accordance with the manufacturer's specifications;

e. *ETS participant* means operators of installations and operators of aircraft that participate in the Swiss ETS;

f. *partner state* means a state with which Switzerland has entered into an international agreement on the conduct of Swiss climate projects in that state.

## Section 3 Sectoral Interim Targets

**Art. 3**

1 The interim targets for 2015 are:

a. for the building sector: no more than 78 per cent of 1990 emissions;

b. for the traffic sector: no more than 100 per cent of 1990 emissions;

c. for the industry sector: no more than 93 per cent 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 (DETEC), after hearing the cantons and affected parties, shall request the Federal Council for additional measures.

## Section 4  …

**Art. 4**[[4]](#footnote-4)

**Art. 4***a*[[5]](#footnote-5)

## Section 5[[6]](#footnote-6) Attestations for Projects and Programmes for reducing Emissions or increasing Carbon Sequestration in Switzerland and Abroad[[7]](#footnote-7)

**Art. 5**[[8]](#footnote-8) Requirements

1 National and international attestations (attestations) for projects and programmes for emission reductions or increasing the carbon sink effect in Switzerland and abroad respectively shall be issued if:

a. Annexes 2*a* or 3 do not preclude them;

b. it is credibly and comprehensibly demonstrated that the project:

1. would not be economically feasible over its term without revenues from the sale of the attestations,

2. meets the current state of the art,

3. provides for measures that lead to additional emission reductions or an increase in the carbon sink effect as measured against the reference scenario defined in Article 6 paragraph 2 letter d,

4. complies with the other applicable legal provisions,

5. contributes to sustainable development at the location abroad and this contribution is confirmed by the partner state;

c. the emission reductions or the increased carbon sink effect:

1. are verifiable and quantifiable,

2. are not greenhouse gas emissions that are recorded by the ETS,

3. were not achieved by an operator with a reduction obligation under Article 66 paragraph 1 that at the same time is applying for attestations under Article 12; the foregoing does not apply to operators with reduction obligations with an emissions target under Article 67, provided the emission reductions from projects and programmes are not included in the emissions target,

4. are calculated so that there can be no significant overestimates of the eligible emission reductions or eligible increase in the carbon sink effect;

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;

e. the project or programme has not yet ended; and

f. implementing the project or the programme does not lead to a leakage of emissions.

2 For projects and programmes that store carbon, attestations shall be issued if, in addition to meeting the requirements in paragraph 1 and irrespective of the duration of the project, the permanence of the carbon capture is adequately guaranteed until at least 30 years after it starts to take effect and is comprehensibly demonstrated.

3 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 start of implementation.

**Art. 5***a* Programmes

1 Planned component activities can be grouped together into one project if:[[9]](#footnote-9)

a.[[10]](#footnote-10) they have a common purpose in addition to reducing emissions or increasing the carbon sink effect;

b. they apply one of the specified technologies in the programme description;

c. they fulfil the inclusion criteria specified in the programme description that guarantee that the projects[[11]](#footnote-11) meet the requirements of Article 5; and

d. implementation has not yet begun.

2 Projects may 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.

3 Programmes that only comprise one planned project on expiry of the first crediting period shall be continued as projects under Article 5.[[12]](#footnote-12)

**Art. 5***b*[[13]](#footnote-13) Scientific support

1 In the case of projects or programmes whose effect in accordance with Article 5 paragraph 1 letter c number 1 is cannot be quantified with sufficient precision, the applicant shall take project-support measures according to scientific principles (scientific support).

2 The applicant shall submit a plan for the scientific support to the Federal Office for the Environment (FOEN). The plan shall in particular contain details of:

a. the aim and the issue;

b. the current state of the art, including the statistical data used to determine the imprecision of measurability;

c. the procedure and evaluation;

d. the specialist qualifications of the persons providing scientific support;

e. the independence and potential conflicts of interest of the persons providing scientific support.

3 The scientific support shall be terminated if the effect of the project or programme has been quantified with sufficient precision. The FOEN shall decide on the termination of scientific support. It shall take the recommendation of the verifier into account in its decision.

4 The results of the scientific support shall be published, subject to preservation of manufacturing and business secrecy.

**Art. 6**[[14]](#footnote-14)Validation of projects and programmes

1 Installation operators or persons wishing to apply for attestations for a 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 in particular include information about:

a. the measures for reducing emissions or to increase the carbon sink effect;

b. the technologies used;

c. the delimitation from other climate and energy policy instruments;

d. the hypothetical progression of greenhouse gas emissions if the measures in the project or programme for reducing emissions or increasing the carbon sink effect had not been taken (reference scenario);

e. total expected annual emission reductions or increase in the carbon sink effect 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 or the increase in the carbon sink effect are described;

j. the duration of the project or the programme;

k. for programmes, additionally: the purpose, the criteria for including the project in the programme, the administration of the project and one example of a project per specified technology;

l. for projects or programmes with scientific support, additionally in the monitoring plan in accordance with letter i: a plan in accordance with Article 5*b*;

m. for projects or programmes on increasing the carbon sink effect additionally in the monitoring plan in accordance with letter i: the procedure for proving that permanence in accordance with Article 5 paragraph 2 is guaranteed;

n. for projects or programmes outside Switzerland additionally:

1. the anticipated contribution to sustainable development at the location using indicators that show the contributions to the United Nations sustainable development goals and which can be reviewed objectively, and

2. a strategy for financial sustainability that covers the long-term operation and maintenance of the technology after the end of the credit period.

3 In the case of projects and programmes in Switzerland relating to a local heating network and in the case of landfill gas projects and programmes, the description of the details required by paragraph 2 letter d, e and i is made in accordance with the requirements of Annexes 3*a* and 3*b* respectively.

4 The applicant may arrange for the FOEN carry out a preliminary assessment of a project outline. If the FOEN has carried out a preliminary assessment of the project outline, the project outline and the results of the preliminary assessment must be submitted to the validator in addition to the information in paragraph 2.

5 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 5*a* respectively.

4 The validator summarises the results of the examination in a validation report.

7 The FOEN shall specify the form of the description of the project or programme and of the validation report.

**Art. 7**[[15]](#footnote-15) Application for assessing whether a project or programme qualifies for issuing attestations

1 Any person who wishes to request attestations for a project or a programme must submit an application to the FOEN for assessing whether it qualifies for issuing attestations. The application shall include the project or programme description and the validation report.

2 In the case of projects or programmes outside Switzerland, the application shall also include the decision on the qualification of the project or programme by the partner state.

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

**Art. 8**[[16]](#footnote-16) Decisions on the qualification of a project or programme for issuing attestations

1 The FOEN shall decide whether a project or programme qualifies for issuing attestations on the basis of the application and, if applicable, the additional information in accordance with Article 7 paragraph 3.

2 If, in the case of projects or programmes outside Switzerland, the partner state imposes a restriction in the licence for the project or programme on the permitted use of the emission reductions or the increase in the carbon sink effect, this restriction shall be taken into account in the decision.

3 The decision is valid from the start of the implementation of the project or programme until 31 December 2030 at the latest (crediting period).

**Art. 8***a*[[17]](#footnote-17) Note in the land register

1 The restriction on use as a biological or geological carbon store must be noted in the land register at the FOEN’s request. The foregoing does not apply to storing carbon in construction materials.

2 The FOEN shall request the deletion of the note in the land register if:

a. the project or programme has ended, but at the earliest 30 years after it starts to take effect; or

b. the stored carbon is released on the property concerned before that time.

3 The owner of the property concerned shall bear the costs of the entry, amendment and deletion of the note.

4 The cantons shall notify the FOEN immediately if the property concerned is used for a different purpose.

**Art. 8***b*[[18]](#footnote-18) Extension of the crediting period

1 The crediting period shall be extended for projects or programmes in Switzerland that qualify before 1 January 2022 until 31 December 2030 at the latest if the applicant:

a. has the project or programme revalidated; and

b. submits an application for extension to the FOEN no later than six months before the end of the crediting period.

2 The FOEN shall approve the extension if the essential requirements of Articles 5 and 5*a* are still met.

**Art. 9**[[19]](#footnote-19) Monitoring report and verification of the monitoring report

1 The applicant shall collect all the data required in accordance with the monitoring plan to prove the emission reductions or increase in the carbon sink effect and shall record them in a monitoring report.

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

3 The verifier shall examine whether the verified emission reductions or increase in the carbon sink effect meet the requirements of Article 5. For programmes, it shall also examine whether the projects meet the inclusion criteria of Article 5*a* paragraph 1 letter c. It may limit the verification to a single representative project in the programme.

4 The verifier shall record the results of the verification in a verification report.

5 The monitoring report, the underlying measurement data and related verification report shall cover a period of a maximum of three years. They must be submitted to the FOE within one year of the end of this period at the latest. The emission reductions or the increase in the carbon sink effect must be indicated for each calendar year.

6 For projects or programmes with scientific support, the monitoring reports, the related verification reports and the results of scientific support must be submitted to the FOEN every year. The quantification of the emission reductions or the increase in the carbon sink effect must be reassessed every year.

7 For projects or programmes related to an emissions target pursuant to Article 67, the monitoring reports and the verification reports must be submitted to the FOEN for every year by 31 May of the following year.

8 For projects or programmes to store carbon, a monitoring and a verification report must be submitted to the FOEN for 2030 irrespective of their duration.

6 The FOEN shall specify the form of the monitoring and verification reports.

**Art. 10**[[20]](#footnote-20) Issuance of attestations

1 The FOEN shall check the monitoring report and the corresponding verification report. Where required in order to issue attestations, the FOEN shall conduct further enquiries relating to the applicant.

2 When issuing international attestations, it shall also check the recognition of the carry-over of emission reductions or the increase in the carbon sink effect by the partner state. If required in order to issue international attestations, the FOEN shall also conduct further enquiries in the partner state.

3 It shall decide whether to issue attestations on the basis of the information mentioned in paragraphs 1 and 2.

4 Attestations for projects and programmes shall be issued for the extent to which emission reductions or the increase in the carbon sink effect have demonstrably been achieved up to the end of the crediting period.

5 For projects that have not yet been implemented in programmes, no attestations shall be issued if an amendment of applicable statutory provisions leads to a situation where the measures for reducing emissions or increasing the carbon sink effect planned in the programme must be implemented.

6 The attestations shall be issued to the extent of the proven entire annual reduction in emissions or increase in the carbon sink effect.

7 Emission reductions or the increase in the carbon sink effect 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 responsible public bodies have not otherwise claimed the emission reductions. Emission reductions that are attributable to funds obtained on the basis of Article 19 of the Energy Act of 30 September 2016[[21]](#footnote-21) (EnA) are not attested.

8 The added ecological value of the emission reductions or the increase in the carbon sink effect shall be compensated for by issuing attestations. If the added ecological value has already been compensated for, no attestations are issued.

**Art. 11**[[22]](#footnote-22) 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. the actual emission reductions or increase in the carbon sink effect deviate from the expected annual emission reductions or the increase in the carbon sink effect specified in the project or programme description by more than 20 per cent;

b. the actual investment or operating costs or revenues deviate from the values specified in the project or programme description by more than 20 per cent.

c. a change in technology takes place; or

d. the system boundaries of a project or programme are changed.

3 If necessary, the FOEN shall order a revalidation. Emission reductions or the increase in the carbon sink effect achieved after a substantial modification are only attested in accordance with a new decision on qualification in accordance with Article 8.

4 In the case of projects and programmes outside Switzerland, a new decision by the partner states on qualification is required.

5 The FOEN shall approve the substantial modification if the requirements in accordance with the Articles 5 and 5*a* continue to be met.

6 After revalidation, from the time the substantial modification is made the crediting period lasts until 31 December 2030 at the latest.

## Section 5*a* Attestations for Installation Operators[[23]](#footnote-23)

**Art. 12**[[24]](#footnote-24) Attestations for installation operators with reduction obligations[[25]](#footnote-25)

1 Installation operators with reduction obligations under Article 66 paragraph 1 to which an emission target under Article 67 applies and which are not carrying out any projects or programmes in accordance with Article 5 or 5*a* that result in emission reductions covered by the emissions target shall on application be issued with attestations for domestic emission reductions for the years 2013–2021 if:[[26]](#footnote-26)

a. the installation operator credibly reports that its emissions target will be reached without counting emission-reduction certificates;

b.[[27]](#footnote-27) the installation’s greenhouse gas emissions in the relevant year have been reduced when compared with the reduction course determined in accordance with Article 67 by the following percentages:

1. from 2013–2020: by more than 5 per cent,

2. in 2021: by more than 10 per cent; and

c. for emission-reduction measures, the installation operator 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 35 EnA[[28]](#footnote-28) for geothermal power, biomass and waste from biomass; excepted from this are installation operators that had already registered for the receipt of such funds before the amendment of 8 October 2014[[29]](#footnote-29) came into force.[[30]](#footnote-30)

1bis The application for the issue of attestations must be submitted to the FOEN by 31 December 2023.[[31]](#footnote-31)

2 Attestations are issued for emission reductions to the extent of the difference between the reduction course under deduction of the relevant percentage under paragraph 1 letter b and the greenhouse gas emissions in the relevant year, for the last time in 2020.[[32]](#footnote-32)

3 ...[[33]](#footnote-33)

**Art. 12***a*[[34]](#footnote-34) Attestations for installation operators with a target agreement regarding the progression of energy consumption[[35]](#footnote-35)

1 Installation operators that have agreed with the Confederation on 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 on application for 2013–2021 if:[[36]](#footnote-36)

a. the target agreement with an emissions target meets the requirements of Article 67 Paragraphs 1–3, is validated at the operator’s own expense by a FOEN-approved validator and has been assessed by the FOEN as qualified;

b. the operator submits a monitoring report annually no later than 31 May in accordance with Article 72;

c.[[37]](#footnote-37) the installations’ CO2 emissions during the preceding three years have in each year fallen short of the agreed reduction course in the target agreement with an emissions target by the following percentages:

1. from 2013–2020: in each year by more than 5 per cent,

2. in 2021: by more than 10 per cent; and

d. for emission-reduction measures, the operator 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 35 paragraph 1 EnA[[38]](#footnote-38) for geothermal power, biomass and waste from biomass; excepted from this are operators that had already registered for the receipt of such funds before the amendment of 8 October 2014[[39]](#footnote-39) came into force.[[40]](#footnote-40)

1bis The application for the issue of attestations must be submitted to the FOEN by 31 December 2023.[[41]](#footnote-41)

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 under deduction of the relevant percentage under paragraph 1 letter c and the greenhouse gas emissions in the relevant year, for the last time in 2020.[[42]](#footnote-42)

## Section 5*b* Administration of Attestations and Data Protection[[43]](#footnote-43)

**Art. 13**[[44]](#footnote-44) Administration of attestations and data

1 Operators and persons that have applied for issuing attestations must at the same time provide the FOEN the account to which the attestations should be issued. Attestations are issued and administered in the Emissions Trading Registry in accordance with Articles 57–65.[[45]](#footnote-45)

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

a. first names, surnames and contact information of the applicant[[46]](#footnote-46), the validator and the verifier;

b. the number of attestations issued;

c. the core data for the project or programme; and

d.[[47]](#footnote-47) the project and programme description, the validation, monitoring and verification reports and the related data.

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. 14**[[48]](#footnote-48) Publication of information on projects and programmes

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

a.[[49]](#footnote-49) descriptions of projects and programmes for reducing emissions or increasing the carbon sink effect;

b.[[50]](#footnote-50) validation reports in accordance with Article 6 paragraph 6;

c. monitoring reports in accordance with Article 9 paragraph 1;

d. verification reports in accordance with Article 9 paragraph 4;

e.[[51]](#footnote-51) the decisions in accordance with Articles 8 paragraph 1 and 10 paragraph 1bis.

2 Before publication, the FOEN shall provide the applicant with the documentation specified in paragraph 1. It shall require the applicant to indicate the information that in the applicant’s opinion is subject to manufacturing and trade secrecy.[[52]](#footnote-52)

## 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[[53]](#footnote-53) Measures for reducing CO2 Emissions from Passenger Cars, Vans and Light Articulated Vehicles

## Section 1 General Provisions

**Art. 17**[[54]](#footnote-54)Personal scope of application[[55]](#footnote-55)

1 The provisions of this Chapter apply to any person who imports into Switzerland or manufactures in Switzerland any of the following vehicles which is then placed on the market for the first time:

a. passenger cars;

b. vans;

c. light articulated vehicles.

2 The importer of a vehicle is the person who:

a. is the holder of the type-approval or the data sheet referred to in Articles 3 and 3*a* of the Ordinance of 19 June 1995[[56]](#footnote-56) on the Type Approval of Road Vehicles (RVTAO): if its type approval or the corresponding data sheet is used for the registration of the vehicle for use;

b.[[57]](#footnote-57) is the importer of the vehicle according to the customs declaration: if the electronic Certificate of Conformity (COC) under Article 37 of Regulation (EU) 2018/858[[58]](#footnote-58) is used for the registration of the vehicle; or

c. is certified by the Federal Roads Office (FEDRO) as the importer: if none of the documents referred to in letters a and b is used for the registration.

**Art. 17***a*[[59]](#footnote-59)Passenger cars

1 The provisions of this Chapter apply to passenger cars in accordance with Article 11 paragraph 2 letter a of the Ordinance of 19 June 1995[[60]](#footnote-60) on the Technical Requirements for Road Vehicles (RVTRO).

2 They do not apply to special-purpose vehicles in accordance with Annex II Part A number 5 of Directive 2007/46/EC[[61]](#footnote-61) or in accordance with Annex I Part A number 5 of Regulation (EU) 2018/858[[62]](#footnote-62).

**Art. 17***b*[[63]](#footnote-63) Vans

1 The provisions of this Chapter apply to vans in accordance with Article 11 paragraph 2 letter e RVTRO with a maximum permissible weight not exceeding 3.50 t and vehicles with an emission-free drive system and a maximum permissible weight of between 3.50 t and 4.25 t that apart from their weight correspond to the definition of a van and whose weight in excess of 3.50 t is caused solely by the additional weight of the emission-free drive system.

2 They do not apply to vans with an unladen weight of over 2.585 t measured in accordance with the measurement procedure for heavy vehicles in Regulation (EC) No 595/2009[[64]](#footnote-64) and which are not exclusively electrically powered with electricity or with hydrogen as the energy source, and to special-purpose vehicles in accordance with Annex 2 Part A number 5 of Directive 2007/46/EC[[65]](#footnote-65) or in accordance with Annex I Part A number 5 of Regulation (EU) 2018/858[[66]](#footnote-66).[[67]](#footnote-67)

**Art. 17***c*[[68]](#footnote-68)Light articulated vehicles

1 The provisions of this Chapter apply to articulated vehicles in accordance with Article 11 paragraph 2 letter i RVTRO with a maximum permissible weight not exceeding 3.50 t.

2 They do not apply to articulated vehicles with an unladen weight of over 2.585 t, measured in accordance with the measurement procedure for heavy vehicles in Regulation (EC) No 595/2009[[69]](#footnote-69), and to special-purpose vehicles in accordance with Annex 2 Part A number 5 of Directive 2007/46/EC[[70]](#footnote-70) or in accordance with Annex 1 Part A number 5 of Regulation (EU) 2018/858[[71]](#footnote-71).

**Art. 17***d*[[72]](#footnote-72)Placing vehicles on the market for the first time

1 Vehicles that are placed on the market in Switzerland for the first time are those that are registered for use in Switzerland for the first time and whose use specified in their initial registration corresponds to their actual use by the end user.

2 Placing on the market in a customs enclave in accordance with Article 3 paragraph 3 of the Customs Act of 18 March 2005[[73]](#footnote-73) (CustA) and in Liechtenstein is deemed registration in Switzerland. Registration in a customs enclave in accordance with Article 3 paragraph 2 CustA, with the exception of Liechtenstein, is deemed placing on the market abroad.

3 Imported vehicles that have been registered for use abroad more than six months before the customs declaration are not regarded as placed on the market for the first time.

4 If the deadline specified in paragraph 3 leads to the significant unequal treatment of importers of vehicles that have already been registered abroad before a customs declaration and importers of vehicles that have not been registered abroad before a customs declaration, or should misuses occur, then DETEC may:

a. shorten or extend the deadline by no more than one year; or

b. define a required minimum number of kilometres covered.

**Art. 17***e* [[74]](#footnote-74) Reference year

The reference year is deemed to be the calendar year in which achievement of the individual target is verified.

**Art. 17***f*[[75]](#footnote-75)Applicable test and correlation procedures and target values in accordance with Article 10 paragraphs 1 and 2 of the CO2 Act

1 The following test and correlation procedures are used to determine the target values under Article 10 paragraphs 1 and 2 of the CO2 Act:

a. the worldwide harmonised test procedure for light-duty vehicles in accordance with Annex XXI of Regulation (EU) 2017/1151[[76]](#footnote-76) (WLTP);

b. the test and correlation procedures in accordance with Annex I of Implementing Regulation (EU) 2017/1152[[77]](#footnote-77);

c. the test and correlation procedures in accordance with Annex I of Implementing Regulation 2017/1153[[78]](#footnote-78).

2 Pursuant to the test and correlation procedures in accordance with paragraph 1, the following target values correspond to those under Article 10 paragraphs 1 and 2 of the CO2 Act:

a. for cars: 118 grams CO2/km;

b. for vans and light articulated vehicles: 186 grams CO2/km.

## Section 2 Importers and Manufacturers

**Art. 18**[[79]](#footnote-79) Large-scale importer

1 An importer is deemed to be a large-scale importer in a reference year with respect to the vehicles in question if the new fleet comprises at least the following number of vehicles on 31 December of the reference year:

a. 50 passenger cars; or

b. six vans or light articulated vehicles.

2 If an importer's fleet of new vehicles in the previous year comprised the number of vehicles specified in paragraph 1 or more, the importer shall be treated provisionally as a large-scale importer in the reference year for the vehicles in question.

3 If an importer's fleet of new vehicles in the previous year comprised fewer vehicles than those specified in paragraph 1, the importer may apply to the Swiss Federal Office of Energy (SFOE) to be treated provisionally as a large-scale importer in the reference year in relation to the vehicles in question from the date of approval of the application.

4 If, on 31 December of the reference year, the fleet of new vehicles referred to in paragraph 2 or 3 comprises fewer vehicles than those specified in paragraph 1, the importer shall be deemed to be a small-scale importer in relation to the vehicles concerned in the reference year.

**Art. 19**[[80]](#footnote-80)

**Art. 20**[[81]](#footnote-81) Small-scale importer

An importer is deemed to be a small-scale importer in a reference year with respect to the vehicles in question if the new fleet comprises fewer than the following number of vehicles on 31 December of the reference year:

a. 50 passenger cars; or

b. six vans or light articulated vehicles.

**Art. 21** Manufacturer

Depending on the number of a manufacturer’s vehicles that are registered for the first time in the year before the reference year, either the provisions of this Chapter for large-scale importers or those for small-scale importers apply to that manufacturer by analogy in the reference year.

**Art. 22** Emission pools

1 Importers and manufacturers that wish to be treated as an emission pool must apply to the SFOE by 31 December of the year before the reference year to be treated as an emission pool for a duration of one to five years.[[82]](#footnote-82)

2 An emission pool must appoint a representative.

**Art. 22***a*[[83]](#footnote-83)Agreement to take over vehicles

1 An importer may agree with a large-scale importer that the latter will take over vehicles from the importer and thereby enter into all the obligations under this Chapter in respect of these vehicles.

2 The importer must notify FEDRO of this before the vehicles concerned are placed on the market for the first time. The notification must include a declaration of consent from the large-scale importer taking over the vehicles.

3 Vehicles may only be taken over once. It is not possible to revoke a takeover.[[84]](#footnote-84)

## Section 3 Bases for Assessments

**Art. 23**[[85]](#footnote-85) Obligations of importers

1 Before placing a vehicle on the market for the first time, importers must provide FEDRO with the data required for its allocation to the importer and for the calculation of any penalty.

1bis In the case of vehicles with a type approval or a data sheet in accordance with Articles 3 and 3*a* RVTAO and in the case of vans and light articulated vehicles with a multi-stage type approval in accordance with Article 3 number 7 of Directive 2007/46/EC[[86]](#footnote-86) or in accordance with Article 3 number 8 of Regulation (EU) 2018/858[[87]](#footnote-87), a large-scale importer may submit COC-based data to the SFOE for the sanctions calculation by 31 January of the year following the reference year. In order to verify the data, the SFOE may request the large-scale importer to provide a duplicate or a copy of the COC.[[88]](#footnote-88)

2 A small importer must also pay FEDRO the penalty under Article 13 of the CO2 Act before placing a vehicle on the market for the first time, if such a penalty is due.

**Art. 24**[[89]](#footnote-89) Sources of data used for the calculation of the target and the average CO2 emissions of the new car fleet

The data used for the calculation of the individual target and for the calculation of the average CO2 emissions of the new car fleet shall originate from a document issued by the vehicle manufacturer, by a governmental authority or by a RVTAO[[90]](#footnote-90) inspection centre or a foreign inspection centre listed in Annex 2, which is equivalent to the COC.

**Art. 25**[[91]](#footnote-91) Determining the CO2 emissions of a vehicle

1 For the determination of the CO2 emissions of a vehicle, the combined emissions according to the WLTP are used.

2 For vehicles for which no values determined in accordance with the WLTP are available, the CO2 emissions are calculated in accordance with Annex 4.

4 If the CO2 emissions cannot be calculated in accordance with Annex 4, passenger cars shall be assumed to produce emissions of 300 g CO2/km and vans and light articulated vehicles 400 g CO2/km.

**Art. 26**[[92]](#footnote-92) CO2-reducing factors for vehicles

1 If the average CO2 emissions of a fleet of new vehicles of a large-scale importer or of any vehicle of a small-scale importer are reduced by using eco-innovations, the reduction shall be taken into account up to a maximum of 7g CO2/km.

2 The CO2 reductions achieved as a result of eco-innovations that are indicated in the COC shall be multiplied by the following factors and the result arithmetically rounded up to the next tenth of a gram CO2/km:

a. in the reference year 2021: 1.9;

b. in the reference year 2022: 1.7;

c. in the reference year 2023: 1.5.

3 In the case of vehicles that can be fuelled by a mixture of natural gas and biogas, the percentage of the biogenic component under Article 12*a* paragraph 2 the Energy Efficiency Ordinance of 1 November 2017[[93]](#footnote-93) shall be deducted from the CO2 emissions; the result shall be arithmetically rounded up to the next tenth of a gram CO2/km.

**Art. 27** Calculating the average CO2 emissions for large-scale importers

1 The average CO2 emissions of a fleet of new vehicles of a large-scale importer is calculated based on the arithmetical mean of the CO2 emissions of the passenger cars or, where applicable, vans and light articulated vehicles of the large-scale importer registered for the first time in the reference year, rounded to three decimal places.

2 In order to calculate the average CO2 emissions of a fleet of new vans and light articulated vehicles, only those 95 per cent of the vehicles with the lowest CO2 emissions from the new vehicle fleet in the reference year 2022 shall be taken into account.[[94]](#footnote-94)

3 In order to calculate the average CO2 emissions of a fleet of new passenger cars and a fleet of new vans and light articulated vehicles, vehicles with CO2 emissions of less than 50 g CO2/km shall be taken into account for the reference years 2020–2022 as follows:[[95]](#footnote-95)

a. in the reference year 2020: double;

b. in the reference year 2021: 1.67 times;

c. in the reference year 2022: 1.33 times.[[96]](#footnote-96)

4 The multiple accounting for vehicles under paragraph 3 applies only up to a reduction in the average CO2 emissions of the fleet of new vehicles of a maximum total of 9.3 g CO2/km in accordance with the WLTP. Reductions achieved in 2020, the extent of which have been determined using measurement methods applied the until the end of 2020, shall be multiplied by a factor of 1.24.[[97]](#footnote-97)

**Art. 28**[[98]](#footnote-98) Individual target

The individual target for CO2 emissions of the fleet of new vehicles of a large-scale importer or of the individual vehicle of a small-scale importer is calculated in accordance with Annex 4*a*.

**Art. 29** Sanction amounts

1 DETEC shall determine the amounts in accordance with Article 13 paragraph 1 of the CO2 Act each year for the following reference year in Annex 5. It shall use as a basis the amounts applicable in the European Union in accordance with Article 8 of Regulation (EU) 2019/631[[99]](#footnote-99) and the exchange rate in accordance with paragraph 2.[[100]](#footnote-100)

2 For the conversion into Swiss francs, the average daily exchange rate for selling francs in the twelve months prior to 30 June in the year before the reference year applies.

## Section 4 Calculating and Collecting the Sanction from Large-Scale Importers

**Art. 30** Sanction for exceeding individual targets

1 If the average CO2 emissions of the fleet of new vehicles of a large-scale importer exceed the individual target, then the SFOE shall impose a penalty.[[101]](#footnote-101)

2 Emissions exceeding the individual target are rounded down to the nearest tenth of a gram of CO2/km to calculate the penalty.

3 If a large-scale importer fails to pay the penalty on time, he or she shall owe default interest. The Federal Department of Finance (FDF) shall fix the interest rate.[[102]](#footnote-102)

4 …[[103]](#footnote-103)

**Art. 31** Quarterly advance payments

1 The SFOE shall send each large-scale importer a quarterly list of vehicles first placed on the market in the current reference year, and of the average CO2 emissions and the individual target for its fleets of new vehicles.

2 It may invoice large-scale importers for quarterly advance payments for any sanction in the reference year, in particular if:

a. the average CO2 emissions of a fleet of new vehicles exceed the individual target in the reference year by more than 5g CO2 / km:

b. the large-scale importer is based abroad;

c. the large-scale importer is currently subject to debt enforcement proceedings or has existing certificates of loss.[[104]](#footnote-104)

3 The SFOE shall calculate the amount of the advance payments on the basis of the data in paragraph 1. Advance payments already made are taken into account in preparing the invoice.

4 If the payments made exceed the penalty owed for the entire year for the fleet of new vehicles, the SFOE shall refund the difference together with the reimbursement interest thereon.[[105]](#footnote-105)

**Art. 32** and **33**[[106]](#footnote-106)

**Art. 34** Security

1 If a large-scale importer is in arrears with the payment of an invoice, the SFOE may order it to be treated as a small-scale importer until the amount owed has been paid in full.

2 If the SFOE considers the payment of the penalty or interest on arrears to be at risk, it may order that it be secured in the form of a cash deposit or a bank guarantee.

## Section 5 Calculation and Levying of Sanctions for Small-Scale Importers

**Art. 35**[[107]](#footnote-107)

1 If the CO2 emissions of a small-scale importer's vehicle exceed the individual target, then FEDRO shall impose a penalty.

2 Article 30 paras 2 and 3 apply mutatis mutandis.

3 Any sanctions for vans and light articulated vehicles shall be reduced by 5 per cent in 2022.[[108]](#footnote-108)

## Section 6 Reporting and Informing the Public

**Art. 36**

1 In 2019 and every three years thereafter, DETEC shall report to the responsible committees of the National Council and the Council of States on the individual targets reached and the effectiveness of measures to reduce CO2 emissions from passenger cars.

2 Reports on vans and light articulated vehicles shall be submitted for the first time in 2022 and every three years thereafter.

3 The SFOE shall inform the public in some suitable form about the targets reached and publish the following information in particular:

a. the total sanctions levied and the administrative expense;

b. the number of large-scale importers or emission pools;

c. the number and type of fleets of new vehicles.

## Section 7 Use of the Proceeds from the Sanction in accordance with Article 13 of the CO2 Act

**Art. 37**

1Any income from the sanction under Article 13 of the CO2 Act will be allocated to the fund for financing national highways and suburban transport in accordance with the Federal Act of 30 September 2016[[109]](#footnote-109) on the National Highways and Suburban Transport Fund (HSFA) in the following year, after the final accounts of the SFOE have been prepared.

2The proceeds are equal to the sanctions levied for the reference year, including default interest and less implementation costs, bad debt losses and reimbursement interest.

**Art. 38** and **39**

Repealed

# Chapter 4 Emissions Trading Scheme

## Section 1 Installation Operators[[110]](#footnote-110)

**Art. 40** Installation operators obliged to participate[[111]](#footnote-111)

1 An installation operator is obliged to participate in the ETS if it is engaged in an activity listed in Annex 6.[[112]](#footnote-112)

2 An installation operator that wishes to engage in an activity listed in Annex 6 for the first time must notify the FOEN no later than three months before the planned start to the activity.[[113]](#footnote-113)

3 The notification must contain details of the activities in accordance with Annex 6 and the greenhouse gas emissions.[[114]](#footnote-114)

4 The FOEN may request further details if these are necessary in order to assess the notification.[[115]](#footnote-115)

**Art. 41**[[116]](#footnote-116) Exemption from the obligation to participate

1 An installation operator may apply each year by 1 June in accordance with Article 40 paragraph 1 to be exempted from the obligation to participate in the ETS with effect from the beginning of the following year if the greenhouse gas emissions of the installations in the preceding three years were less than 25,000 tonnes CO2eq per year.

1bis An installation operator under Article 40 paragraph 2 that credibly reports that the greenhouse gas emissions of the installations are permanently less than 25,000 tonnes CO2eq per year may apply for the exemption to the obligation to participate in the ETS with immediate effect.

1ter An operator of reserve power plants run on gas or other energy sources that produces electricity and feeds it into the grid when the reserve is called up in accordance with the Winter Reserve Ordinance of 25 January 2023[[117]](#footnote-117) may not apply for exemptions in accordance with paragraphs 1 and 1bis.[[118]](#footnote-118)

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

3 If the greenhouse gas emissions of the installations increase to more than 25,000 tonnes CO2eq during a year, then the operator must again participate in the ETS from the beginning of the following year. Emissions from emergency power groups and CHP plants that are caused by a reserve call for electricity production under the Winter Reserve Ordinance are not taken into account here.[[119]](#footnote-119)

**Art. 42** Participation by application

1 An installation operator may participate in the ETS by application if:

a. it is engaged in an activity listed in Annex 7; and

b. the total rated thermal input of the installations is at least 10 MW.[[120]](#footnote-120)

2 If an operator anticipates that it will fulfil the participation conditions listed in paragraph 1 for the first time, it must submit the application no later than three months before the date of fulfilment.[[121]](#footnote-121)

2bis ...[[122]](#footnote-122)

3 The application must contain information about:

a. the activities listed in Annex 7;

b.[[123]](#footnote-123) the installed rated thermal inputs of the installations;

c.[[124]](#footnote-124) the greenhouse gases emitted from the installations in the preceding three years.

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

**Art. 43** Installations not taken into account[[125]](#footnote-125)

1 In determining whether the conditions of Article 40 paragraph 1 or Article 42 paragraph 1 are met, and in calculating the extent to which the operator must surrender emission allowances annually to the Confederation, installations in hospitals are not taken into account.[[126]](#footnote-126)

2 The installation operator may request that the following installations are not taken into account:[[127]](#footnote-127)

a. installations used exclusively for the research, development and testing of new products and processes;

b.[[128]](#footnote-128) installations used primarily for the disposal of special waste in accordance with Article 3 letter c of the Waste Management Ordinance of 4 December 2015[[129]](#footnote-129) (ADWO).

3 For thermal fuels used in installations that are not taken into account, the CO2 levy is not refunded.[[130]](#footnote-130)

**Art. 43***a*[[131]](#footnote-131)Withdrawal

An installation operator 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.

**Art. 44**[[132]](#footnote-132) Ruling

The FOEN decides by issuing a ruling on the participation of installation operators in the ETS and regarding installations not taken into account in accordance with Article 43.

**Art. 45**[[133]](#footnote-133) Maximum available quantity of emission allowances

1 The FOEN shall calculate the available quantity of emission allowances each year for all installation operators in the ETS as a whole. The calculation is made in accordance with Annex 8.

2 It shall each year retain a portion of the quantity calculated pursuant to paragraph 1 in order to make it accessible to the following installation operators:

a.[[134]](#footnote-134) installation operators that are entitled to the allocation of emission allowances free of charge pursuant to Article 46*a* paragraph 1; and

b. installation operators that are already participating in the ETS, provided:

1. they bring additional sub-installations under Article 46*a* paragraph 2 into operation, or

2. the quantity of emission allowances to be allocated to them free of charge on the basis of Article 46*b* is increased.

3 The portion under paragraph 2 is the sum of:

a.[[135]](#footnote-135) at least 5 per cent of the emission allowances under paragraph 1; and

b. all the emission allowances that are no longer allocated free of charge based on:

1. the exemption from the requirement to participate in the ETS under Article 41 or as a result of withdrawals from the ETS under Article 43*a*,

2. adjustments under Article 46*b*,

3. an incorrect or incomplete monitoring report (Art. 52 para. 8).

4 If the portion under paragraph 2 is insufficient to meet claims in full, the emission allowances shall be allocated in the following order:

a. operators under Article 46*a* that have been participating in the ETS for at least one full calendar year or that have been operating their new sub-installations for at least one full calendar year;

b. operators under Article 46*a* that began participating in the ETS in the previous year or that brought their new sub-installations into operation in the previous year;

c. installation operators under paragraph 2 letter b number 2;

d. installation operators under Article 46*a* that are participating in the ETS for the first time in the year concerned that brought their new sub-installations into operation in the year concerned.[[136]](#footnote-136)

5 If the claims cannot be met in full within a group under paragraph 4 letter a, b or d, the time that participation in the ETS began or when the new sub-installations came into operation determines how the emission allowances are allocated to the individual operators. If notification is made after starting the activity or after the new sub-installation comes into operation, the date of notification applies.[[137]](#footnote-137)

6 If the claims cannot be met in full within the group under paragraph 4 letter c, the FOEN shall reduce the quantity of emission allowances allocated to the individual operators free of charge on a pro rata basis.[[138]](#footnote-138)

**Art. 46**[[139]](#footnote-139) 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 installation operators, 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 quantity in accordance with Article 45 paragraph 3 letter a, then the FOEN reduces the emission allowances allocated to individual installation operators pro rata.[[140]](#footnote-140)

**Art. 46***a*[[141]](#footnote-141) Allocating emission allowances free of charge to installation operators participating in the ETS for the first time and to installation operators with new sub-installations

1 An installation operator that participates for the first time in the ETS after 1 January 2021 shall receive 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 If an operator already participating in the ETS brings an additional unit decisive for emission allowances to be allocated free of charge (a sub-installation) into operation, it shall be allocated emission allowances free of charge from the portion mentioned in Article 45 paragraph 2 from the start of operations.

3 Emission allowances are allocated free of charge in accordance with Article 46 and 46*b*.

**Art. 46***b*[[142]](#footnote-142) Adjustment of the quantity of emission allowances to be allocated free of charge

1 The quantity of emission allowances allocated free of charge annually to an installation operator is adjusted if the activity rate of a sub-installation is changed to the extent specified in Annex 9 number 5.1.1. The adjustment is made in accordance with Annex 9 number 5.1.

2 For sub-installations with a heat or thermal fuel benchmark, the quantity of emission allowances allocated free of charge shall only be increased in response to an application. The quantity shall only be increased if the change in the activity rate is not demonstrably due to lower energy efficiency. If the activity rate of any of these sub-installations changes to the extent under paragraph 1 solely as a result of heat supplies to third parties that are not participating in the ETS, no application is required for the.

3 If an operator with sub-installations under paragraph 2 demonstrates that the change in the activity rate is exclusively due to higher energy efficiency, the quantity of emission allowances allocated free of charge shall not be reduced.

4 The quantity of emission allowances allocated free of charge annually to an operator shall also be adjusted if any parameter under Annex 9 number 5.2.3 changes to the extent specified in Annex 9 number 5.2.1. The adjustment is made in accordance with Annex 9 number 5.2.

5 If a sub-installation ceases to operate, the operator shall no longer be allocated emission allowances free of charge for this sub-installation from the time that operations cease.

**Art. 46***c*[[143]](#footnote-143)

## Section 1*a*[[144]](#footnote-144) Aircraft Operators

**Art. 46***d* Aircraft operators with the obligation to participate

1 An aircraft operator is obliged to participate in the ETS in accordance with the Annex of the Ordinance on Air Navigation of 14 November 1973[[145]](#footnote-145) (aircraft operators) if it performs flights in accordance with Annex 13.

2 An aircraft operator obliged to participate in the ETS must register immediately with the competent authority in accordance with Annex 14.

3 If the operator cannot be determined, the keeper and, at a subsidiary level, the owner of the aircraft is deemed the aircraft operator.

4 The FOEN may request an aircraft operator to designate an address for service in Switzerland.

**Art. 46***e*[[146]](#footnote-146) Maximum quantity of emission allowances available

1 The FOEN shall calculate the maximum quantity of emission allowances to be made available each year to all aircraft operators. The calculation is made in accordance with Annex 15 Sections 1–3.

2 If the geographical scope of the ETS changes, the FOEN may adjust the maximum quantity of emission allowances for aviation available annually and the quantity of emission allowances allocated to aircraft operators free of charge. In doing so, it shall take account of the corresponding EU rules.

3 It shall each year retain a portion of the quantity calculated in accordance with paragraph 1 calculated in order to make it accessible to new or rapidly growing aircraft operators. The size of the portion shall be calculated in accordance with Annex 15 number 4.

4 The quantity of emission allowances under paragraph 3 shall be allocated to the special reserve under Annex IB of the Agreement of 23 November 2017[[147]](#footnote-147) between the Swiss Confederation and the European Union on the linking of their greenhouse gas emissions trading systems (ETS Agreement).

**Art. 46***f*Allocation of emission allowances free of charge

1 The FOEN shall calculate the quantity of emission allowances available for allocation free of charge to aircraft operators in accordance with Annex 15 Sections 6 and 7. The allocation is made only if the aircraft operators have submitted a tonne-kilometre monitoring report in accordance with the Ordinance of 2 June 2017[[148]](#footnote-148) on the acquisition of tonne-kilometre data and the drawing-up of monitoring plans for flight routes.[[149]](#footnote-149)

2 ... [[150]](#footnote-150)

3 If an aircraft operator that is allocated emission allowances free of charge does not perform any flights in a particular year in accordance with Annex 13, it must surrender to the FOEN the emission allowances allocated free of charge for this year by 30 November of the following year. The returned emission allowances are cancelled.[[151]](#footnote-151)

4 Emission allowances which cannot be allocated free of charge are cancelled.

## Section 2[[152]](#footnote-152) Auction of Emission Allowances

**Art. 47** Eligibility for admission

Installation and aircraft operators participating in the Swiss and the EU emissions trading systems and companies from the European Economic Area (EEA) admitted to bid in auctions in the European Union are eligible for admission to the auction of emission allowances provided they have an account in accordance with Article 57.

**Art. 48** Conducting the auction

1 The FOEN shall regularly auction:

a.[[153]](#footnote-153) the emission allowances for installations of the corresponding year that are not allocated free of charge;

b.[[154]](#footnote-154) 15 per cent of the maximum quantity of emission allowances for aircraft available annually in accordance with Annex 15 number 3.

1bis The quantity of emission allowances to be auctioned in accordance with paragraph 1 letter a shall be reduced by fifty per cent if the difference between the supply of emission allowances for installations and the demand for emission allowances for installations (quantity in circulation) is more than fifty percent of the maximum quantity of emission allowances for installations available in the previous year in accordance with Article 45 paragraph 1. The calculation of the quantity in circulation shall be carried out in accordance with the provisions of Annex 8 number 2.[[155]](#footnote-155)

2 The FOEN may cancel the auction without accepting a bid if:

a. it suspects agreements affecting competition or unlawful practices by dominant participants in the auction;

b. the clearing price in the auction period differs significantly from the relevant price on the secondary market in the European Union; or

c. safety risks or other reasons jeopardise the proper implementation of the auction.

3 The FOEN must report any suspicions under paragraph 2 letter a to the competition authorities.

4 If the auction is cancelled for any of the reasons in paragraph 2 or if demand for the quantity of emission allowances assigned to an auction is not fully met, the remaining emission allowances are transferred to a subsequent auction.

5 The emission allowances which are not assigned to an auction are cancelled at the end of the obligation period.

6 The FOEN may commission private organisations to conduct the auction.

**Art. 49** Information to be submitted for participation

1 Installation and aircraft operators participating in the Swiss and the European Union emissions trading systems and the other companies from the EEA admitted to bid in auctions in the European Union which are participating in the auction of emission allowances must submit the following information to the FOEN beforehand:

a. first names, surnames, postal address, personal e-mail address, mobile telephone number, proof of identity and criminal record certificate of at least one, but no more than four, authorised auction agents;

b. first names, surnames, postal address, personal e-mail address, mobile telephone number, proof of identity and criminal record certificate of at least one, but no more than four, bid validators;

c. declaration that they and the authorised auction agents and bid validators accept the general conditions of the auction.

2 Persons under paragraph 1 are not required to submit a Swiss criminal record certificate if they provide proof by means of notarial certificate that they have not been convicted of any of the criminal offences set out in Article 59*a* paragraph 1 letter b.

3 Installation and aircraft operators obliged to participate in the ETS in the European Union must provide evidence of an operator account in the EU register and designate an address for service in Switzerland in addition to paragraph 1.

4 The companies from the EEA admitted to bid in auctions in the European Union must designate an address for service in Switzerland and submit the following information in addition to paragraph 1:

a. evidence of direct admission to bid in auctions in the European Union;

b. information on the categorisation in accordance with European Union regulations;

c. an affirmation that they are participating in the auction solely on their own account.

5 The FOEN may request additional information if it requires it for the participation in the auction.

6 The proof of identity and criminal record certificates under paragraph 1 letters a and b and the information under paragraph 5 must be authenticated. Copies of documents issued outside of Switzerland must be apostilled. The date of the documents to be submitted and the authentication or apostille may not be more than three months before the date of application.

7 The information is recorded in the Emissions Trading Registry.

**Art. 49***a* Binding nature of the auction bids

1 Bids for the auction of emission allowances are made in euro and are binding after a bid validator gives consent.

2 The invoice for the auctioned emission allowances must be settled in euro and via a bank account in Switzerland or in the EEA. The FOEN may exclude participants from future auctions if they fail to settle the invoice.

## Section 3 Data Collection and Monitoring

**Art. 50**[[156]](#footnote-156) Data collection

1 The FOEN or a FOEN-authorised entity shall collect the data concerning installation operators required for:

a. calculating the maximum quantity of emission allowances available each year to all installation operators in the ETS;

b. the very first calculation of the quantity of emission allowances to be allocated free of charge.[[157]](#footnote-157)

1bis The operator shall collect the data required to adjust the quantity of emission allowances allocated free of charge under Article 46*b*.[[158]](#footnote-158)

2 The installation operator is required to cooperate. If it violates its obligation to cooperate, then it shall be denied emission allowances free of charge.

3 Aircraft operators are responsible for collecting the data relating to their activities under this Ordinance.

**Art. 51**[[159]](#footnote-159) Monitoring plan

1 Installation operators participating shall submit a monitoring plan to the competent authority for approval in accordance with Annex 14 no later than three months after the deadline for notification under Article 40 paragraph 2 or after the submission of an application to participate under Article 42. They use the template provided or approved by the FOEN.[[160]](#footnote-160)

2 Aircraft operators participating in the Swiss ETS shall submit a monitoring plan to the competent authority for approval in accordance with Annex 14 no later than three months after notification of the obligation to participate in accordance with Article 46*d* paragraph 2 for the first time. If the monitoring plan must be submitted to the FOEN, they use the template provided or approved by the FOEN.[[161]](#footnote-161)

3 The monitoring plan must meet the requirements set out in Annex 16.

4 The monitoring plan must be amended if it no longer meets the requirements of Annex 16. The amended monitoring plan must be submitted to the competent authority for approval in accordance with Annex 14.[[162]](#footnote-162)

5 The CO2 monitoring plan in accordance with the Ordinance of 2 June 2017[[163]](#footnote-163) on the acquisition of tonne-kilometre data and the drawing-up of monitoring plans for flight routes is deemed the monitoring plan.

**Art. 52**[[164]](#footnote-164) Monitoring report

1 Installation or aircraft operators shall submit the monitoring report to the competent authority for each year by 31 March of the following year in accordance with Annex 14. If the monitoring report must be submitted to the FOEN, the template provided or approved by the FOEN must be used.[[165]](#footnote-165)

2 The monitoring report must contain the relevant information in accordance with Annex 17. The FOEN may request additional information if required for monitoring.

3 The FOEN may require at any time that the monitoring report of installation operators be verified by a FOEN-approved verifier.

4 Aircraft operators must have their monitoring report verified by a verifier in accordance with Annex 18.

5 The monitoring report of aircraft operators with CO2 emissions that fall below the thresholds set out in Article 28*a* paragraph 6 of Directive 2003/87/EC[[166]](#footnote-166) is deemed to be verified if the aircraft operator uses an instrument in accordance with Article 55 paragraph 2 of the Implementing Regulation (EU) 2018/2066[[167]](#footnote-167).[[168]](#footnote-168)

6 If a monitoring report contains errors, is incomplete or is not submitted by the deadline, the competent authority shall estimate the relevant emissions in accordance with Annex 14 at the expense of the installation or aircraft operator.[[169]](#footnote-169)

7 If there are doubts about the correctness of the verified monitoring report, the competent authority may adjust the emissions at its own dutiful discretion in accordance with Annex 14.

8 If the information in the monitoring report required for an adjustment under Article 46*b* is incorrect or incomplete, the FOEN shall fix an appropriate deadline for its rectification. If the monitoring report is not rectified by this deadline, no emission allowances shall be allocated free of charge to the sub-installations concerned for the year concerned.[[170]](#footnote-170)

**Art. 53**[[171]](#footnote-171) An ETS installation operator’s obligation to report changes

1 ETS participants shall inform the competent authority without delay in accordance with Annex 14 about:

a. changes that could affect the emission allowances to be allocated free of charge;

b. changes in contact information.

2 Aircraft operators which no longer perform flights in accordance with Annex 13 must report this to the competent authority under Annex 14 no later than three months after cessation of the relevant flight activities.

3 Installation operators that carry on an activity in accordance with Annex 6 and that are exempt from the requirement to participate in the ETS shall notify the FOEN immediately:

a. if the annual greenhouse gas emissions from the installations amount to 25 000 tonnes of CO2eq or more;

b. of any changes to their contact details.[[172]](#footnote-172)

**Art. 54** The cantons’ duties

1 The cantons shall verify whether installation operators have met their information obligations under Article 40 paragraph 2 and Article 53 paragraph 1 and 3 and whether the information provided is complete and traceable.[[173]](#footnote-173)

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.

4 The FOEN may consult the cantons in order to answer questions if this is necessary in order to implement the provisions on the ETS.[[174]](#footnote-174)

## Section 4 Obligation to Surrender Emission Allowances[[175]](#footnote-175)

**Art. 55**[[176]](#footnote-176) Obligation

1 Each year installation operators shall surrender to the FOEN emission allowances. Decisive are the relevant greenhouse gas emissions of the installations that have been taken into account.[[177]](#footnote-177)

2 Each year aircraft operators shall surrender to the competent authority under Annex 14 emission allowances. Decisive are the aircraft operator’s CO2 emissions as recorded in accordance with Article 52.[[178]](#footnote-178)

2bis If an aircraft operator has to fulfil obligations under both the Swiss ETS and the EU ETS, the FOEN shall first count the emission allowances surrendered by the operators it manages towards fulfilling the obligation under the EU ETS.[[179]](#footnote-179)

3 ETS participants shall meet these obligations each year by 30 April for the greenhouse gas emissions of the previous year.

**Art. 55***a*[[180]](#footnote-180)Case of hardship

1 On application, the FOEN may, in cases where European emission allowances are not recognised in the Swiss ETS in accordance with Article 4 paragraph 1 of the ETS Agreement[[181]](#footnote-181), count European emission allowances towards meeting the obligation of an ETS participant in accordance with Article 55 if the ETS participant proves that:

a. it cannot meet its surrender obligation in accordance with Article 55 without these allowances being counted;

b. it has participated in an auction of emission allowances in accordance with Article 48 and thus has made offers for the required quantity of emission allowances at market prices;

c. procuring the lacking emission allowances issued by the Confederation in accordance with Article 45 paragraph 1 or Article 46*e* paragraph 1 outside auctions would significantly impair the ETS participant's competitiveness.

2 To assess significant impairment to competitiveness, the FOEN shall also takes account in particular of the ETS participant's receipts from the sale of emission allowances issued by the Confederation.

3 The application must be submitted to the FOEN no later than 31 March of the following year the year for which the case of hardship is claimed for the first time. The FOEN decides annually on the quantity of eligible European emission allowances.

4 If no linking with the European Emissions Trading Registry exists or is likely to exist in the foreseeable future, the European emission allowances must be transferred annually to a Swiss Confederation account in the European Union Emissions Trading Registry.

**55***b*–**55***d*[[182]](#footnote-182)

**Art. 56** Non-compliance with obligations

1 If an ETS participant does not meet its obligations to surrender emission allowances by the deadline, then the FOEN shall impose a penalty in accordance with Article 21 of the CO2 Act.[[183]](#footnote-183)

2 The payment deadline is 30 days from the issue of the ruling. If a payment is late, default interest is charged. The FDF shall fix the rate of interest.[[184]](#footnote-184)

3 If an ETS participant does not surrender emission allowances by 31 January of the following year, then they shall be offset against the emission allowances allocated to the installation operator free of charge for that year.[[185]](#footnote-185)

## Section 5 Emissions Trading Registry[[186]](#footnote-186)

**Art. 57**[[187]](#footnote-187) Principles

1 ETS participants must have an operator account in the Emissions Trading Registry; aircraft operators under the administration of a foreign authority in accordance with Annex 14 are exempted.

2 Installation and aircraft operators participating in the European Union ETS and the other companies from the EEA admitted to bid in auctions in the European Union that wish to take part in the auction must have a personal account.

3 Importers and manufacturers of fossil motor fuels in accordance with Chapter 7 that hold emission allowances, emission-reduction certifications or attestations in the Emissions Trading Registry, or that want to trade them, must have an operator or a personal account.[[188]](#footnote-188)

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

5 Companies, operators 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 12*a* may have them issued directly to a third party’s operator or personal account.

6 A personal account holder may keep not more than a million emission allowances in his or her personal accounts.

**Art. 58**[[189]](#footnote-189) Opening an account

1 Companies, operators and persons under Article 57 must apply to the FOEN to open an account.

2 The application must include:

a. for installation or aircraft operators and other companies: an extract from the commercial register and a copy of the proof of identity of the person authorised to represent the operator or company;

b. for natural persons: proof of identity;

bbis.[[190]](#footnote-190) for competent authorities of a partner state: official confirmation from the government and a copy of the proof of identity of the person authorised to represent the operator or company;

c. first names, surnames, postal and e-mail addresses and proof of identity of the applicant;

d. first names, surnames, postal address, personal e-mail address, mobile phone number, proof of identity and criminal record certificate of at least one and no more than four authorised representatives for the account;

e. first names, surnames, postal address, personal e-mail address, mobile phone number, proof of identity and criminal record certificate of at least one and no more than four transaction validators;

f. declaration that the applicant accepts the General Terms and Conditions of the Emissions Trading Registry.

3 The submission of a Swiss criminal record certificate is not required if evidence can be provided by means of notarial certificate that the persons concerned have not been convicted of the criminal offences set out in Article 59*a* paragraph 1 letter b.

4 The FOEN may request additional information if required to open the account.

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

6 Information on commercial register extracts, proof of identity, criminal record certificates and information in accordance with paragraphs 4 and 5 must be authenticated. Copies of documents issued outside of Switzerland must be apostilled. The date of the documents to be submitted and the authentication or apostille may not be more than three months before the application date.

7 The FOEN opens the requested account after reviewing the information and documents and as soon as the applicant has paid the fee.

8 Aircraft operators administered by the FOEN must submit an application to open an account in the Emissions Trading Registry within 30 working days after the approval of the aircraft operator’s monitoring plan or its transferral to Switzerland. The application must contain the unique aircraft code(s) of the aircraft operated by the applicant which fall under the Swiss ETS or the European Union ETS.

**Art. 59**[[191]](#footnote-191) Address for service and registered office or domicile

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

a. for companies, the person entitled to represent the company, or for natural persons, the account holder;

b. the authorised representatives for the account; and

c. the transaction validators.

2 Any operator or person with an operator or personal account under Article 57 must designate an address for service in Switzerland or in the EEA for the following persons:

a. the auction agents; and

b. the bid validators.

2bis Any person or company resident or based in the United Kingdom may designate an address for service in the United Kingdom for persons under paragraph 2 instead of an address for service in Switzerland or in the EEA.[[192]](#footnote-192)

3 A company that has an operator account or personal account in accordance with Article 57 must designate a registered office in Switzerland or in the EEA and hold a bank account in Switzerland or in the EEA.

4 For an operator account or personal account of persons under Article 57, the account holder must designate a place of domicile in Switzerland or in the EEA and hold a bank account in Switzerland or in the EEA.

5 Paragraphs 3 and 4 do not apply:

a. to accounts of aircraft operators outside of Switzerland and the EEA;

b. to companies and persons based or registered in the United Kingdom, provided that they hold a bank account in Switzerland, the EEA or the United Kingdom;

c.[[193]](#footnote-193) to the competent authority of a partner state.[[194]](#footnote-194)

**Art. 59***a*[[195]](#footnote-195) Rejection of account opening

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

a. the transmitted information or documents are incomplete, incorrect or not traceable;

b. the company, the managing director or one of the persons mentioned in the introductory sentence has been convicted in the previous ten years of money laundering or criminal offences against property or of other criminal offences in connection with emissions trading or the legislation on financial market infrastructures, the financing of terrorism or other serious offences where the account was misused.

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

3 If the FOEN rejects the account opening of an installation or aircraft operator that is obliged to participate in the ETS, then the FOEN shall open a frozen account to which the emission allowances allocated under Article 46, 46*b* or 46*f* are credited. The account remains frozen until the reasons that led to the rejection of the account opening have been eliminated.[[196]](#footnote-196)

**Art. 60**[[197]](#footnote-197)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 (lCER);

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 issuing attestations and emission allowances in the form of an electronic database.[[198]](#footnote-198)

**Art. 61**[[199]](#footnote-199) 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. 62**[[200]](#footnote-200) 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.

4 The FOEN shall review whether the information transmitted for the account opening is still complete, current and correct at least once every three years and requires the account holder to report any changes if applicable.[[201]](#footnote-201)

**Art. 63** Exclusion of liability

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

a.[[202]](#footnote-202) 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.

**Art. 64**[[203]](#footnote-203) 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 59*a* 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:

a. that do not contain any emission allowances, emission-reduction certificates or attestations and that have not been used for at least a year;

b. whose holder or registered user has contravened the Emissions Trading Registry regulations for at least a year;

c. if the annual account management fees have not been paid for over a year.[[204]](#footnote-204)

2bis The FOEN shall from 1 January 2026 close the operator accounts of operators with a reduction obligation in accordance with Article 31 of the CO2 Act. The operators concerned may open a personal account in accordance with Article 57 paragraph 4.[[205]](#footnote-205)

3 If an account to be closed has a positive balance, the FOEN shall request the account holder to designate another account within 40 working days to which the units are to be transferred. If this request is not met, the FOEN shall cancel the applicable units.[[206]](#footnote-206)

**Art. 65**[[207]](#footnote-207) Publication of information and data protection

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

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 1–4,

2. bid validators,

3. authorised auction agents,

4. authorised representatives for the account,

5. transaction validators;

c. emission allowances, emission-reduction certificates and attestations per account;

cbis. transactions;

d.[[208]](#footnote-208) for ETS participants: installation, aircraft and emissions data, the quantity of emission allowances allocated free of charge, the quantity of emission allowances and emission-reduction certificates delivered to meet their obligation;

dbis.[[209]](#footnote-209) for aircraft operators that were administered by a foreign authority before the ETS Agreement[[210]](#footnote-210) came into force: aircraft and emissions data, the quantity of emission allowances allocated free of charge, the quantity of emission allowances and emission reduction certificates surrendered to meet their obligation, in each case since 2012 at the earliest;

dter.[[211]](#footnote-211) for auctions: auction bids, auction date and quantity, minimum and maximum bid quantity, purchase price and purchased quantity, participants in the auction;

e.[[212]](#footnote-212) for projects and programmes for domestic and foreign emission-reductions or increases in the carbon sink effect: 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.[[213]](#footnote-213) for persons with compensation obligations: the amount of the compensation obligation and the quantity of attestations, emission-reduction certificates and emission allowances delivered to meet the obligation;

g.[[214]](#footnote-214) for operators with reduction obligations: the quantity of emission-reduction certificates and emission allowances delivered to meet the obligation.

# Chapter 5 Commitment to reduce Greenhouse Gas Emissions

**Art. 66**[[215]](#footnote-215) Requirements

1 In accordance with Article 31 paragraph 1 of the CO2 Act, an installation operator may commit to reduce its greenhouse gas emissions (operators with reduction obligations) if it:[[216]](#footnote-216)

a. is engaged in an activity listed in Annex 7;

b. produces at least 60 per cent 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 Two or more installation operators 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 per cent of each of their greenhouse gas emissions is an activity listed in Annex 7; and

c. together they have emitted more than 100 tonnes CO2eq of greenhouse gases in one of the preceding two years.[[217]](#footnote-217)

4 The installation operators referred to in paragraph 3 are deemed a single operator. They must designate a representative.[[218]](#footnote-218)

**Art. 67** Emissions target

1 The emissions target is the maximum total amount of greenhouse gases that an installation operator may emit by the end of 2020.[[219]](#footnote-219)

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.[[220]](#footnote-220) on the greenhouse gas emissions of the installations in the preceding two years;

b.[[221]](#footnote-221) on the state of the art of the technology used in the installations;

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.[[222]](#footnote-222) ...

g. on the portion of district heating or cooling produced;

h. on the extent to which CO2 levies can be saved.

4 An installation operator that was under a reduction obligation in the years 2008–12 and would like to seamlessly continue from 2013 may apply for a simplified determination of the reduction course.[[223]](#footnote-223)

5 A simplified determination of the reduction course is based on the greenhouse gas emissions of the installations in 2010 and 2011 and Article 3 of the CO2 Act. Insofar as installation operators have achieved additional reductions that exceed their commitments in the years 2008–12, this will be taken into account in determining the reduction course, except for additional reductions achieved as the result of using waste fuels.[[224]](#footnote-224)

**Art. 68** Measures target

1 An operator whose installations normally emit no more than 1500 tonnes CO2eq per year may request that the extent of its reduction be determined by means of a measures target.[[225]](#footnote-225)

2 The measures target includes the total amount of greenhouse gas emissions that the installation operator must reduce by the end of 2020 by means of measures.[[226]](#footnote-226)

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

a.[[227]](#footnote-227) on the state of the art of the technology used in the installations;

b. the remaining reduction potential;

c. on the economic efficiency of the possible greenhouse-gas-effective measures;

d.[[228]](#footnote-228) ...

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 obligation

1 An application for the determination of a reduction obligation 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.[[229]](#footnote-229)

2 The application must contain information about:

a. the activities listed in Annex 7;

b. the greenhouse gas emissions and production volumes of the preceding two years;

c. the emissions target or measures target that the installation operator strives for.

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.[[230]](#footnote-230)

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

a.[[231]](#footnote-231) the state of the art of the technology used in the installations;

b.[[232]](#footnote-232) 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 installation operator to submit a monitoring plan in accordance with Article 51.[[233]](#footnote-233)

**Art. 70** Ruling

The FOEN rules on reduction obligations.

**Art. 71** Product improvements outside an installation operator’s own production plants

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

a. analogous with the requirements of Article 5; and

b. directly related to the installation operator’s activity.

2 The procedure is described in Articles 6–11.

**Art. 72**[[234]](#footnote-234)Monitoring report

1 An installation operator 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. If cooperation with the private organisations ends, the operator shall submit the monitoring report to the SFOE. The private organisations commissioned or the SFOE shall forward the monitoring report to the FOEN.[[235]](#footnote-235)

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;

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 shall amend the emissions target if the installations’ 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:[[236]](#footnote-236)

a. in three consecutive years by at least 10 per cent per year; or

b. in one year by at least 30 per cent.

2 It amends the emissions target retroactively from the beginning of the year in which the installation operator’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 shall amend the measures target if the installations’ 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.[[237]](#footnote-237)

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

**Art. 74***a*[[238]](#footnote-238) Deducting attestations from the emissions target

Emission reductions for which attestations in accordance with Articles 5 or 12 paragraph 2 have been issued shall be considered to be the greenhouse gas emissions of the installation operators concerned with a view to meeting the emissions target.

**Art. 74***b*[[239]](#footnote-239)Adjustment of the reduction obligation of CHP plant operators[[240]](#footnote-240)

1 On request, the FOEN shall adjust the reduction obligation of CHP plant operators that apply for a refund of the CO2 levy in accordance with Article 96*a*.[[241]](#footnote-241)

2 Applications must be submitted to the FOEN by 31 May of the following year.

3 Applications must contain information on:

a. CO2 emissions in 2012 resulting from the measured production of electricity fed into the grid;

b. the annual development of CO2 emissions resulting from the measured production of electricity fed into the grid.

4 The FOEN shall specify the form of the application.

**Art. 75**[[242]](#footnote-242) Counting emission reduction certificates

1 An installation operator 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 obligations to the following extent:

a. for installation operators that were already subject to a reduction obligation in the years 2008–2012: 8 per cent 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 operator’s 2008–2012 reduction obligations;

b. for the remaining installation operators and greenhouse gas emissions: 4.5 per cent of the greenhouse gas emissions for 2013–2020;

c.[[243]](#footnote-243) for installation operators that extend their reduction obligation under Article 31 paragraph 1bis of the CO2 Act until the end of 2021: 4.5 per cent of the greenhouse gas emissions for 2013–2021.

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

a. for an installation operator that was only intermittently subject to a reduction obligation in the years 2013–2020: correspondingly reduced for this time period;

b.[[244]](#footnote-244) for an installation operator that, in comparison with 2012, produces additional electricity by 2021 that is used outside the installations: increased by 50 per cent of the required increase in additional reduction performance;

c. for an installation operator 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 per cent 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 obligations and the investment obligation[[245]](#footnote-245)

1 If an operator fails to meet its reduction obligation, then the FOEN shall impose a penalty in accordance with Article 32 of the CO2 Act.[[246]](#footnote-246)

1bis If a CHP plant operator fails to meet the investment obligation in accordance with Article 96*a* paragraph 2 or Article 98*a* paragraph 2, the FOEN shall order the repayment of 40 per cent of the refund paid for fuels used for electricity production in accordance with Article 32*a* of the CO2 Act.[[247]](#footnote-247)

2 The payment deadline is 30 days from the entry of the ruling. If a payment is late, default interest is charged. The FDF shall fix the rate of interest.[[248]](#footnote-248)

3 The amounts repaid in accordance with paragraph 1bis shall be deemed to be revenue from the CO2 levy.[[249]](#footnote-249)

**Art. 77** Security for the penalty

If an installation operator 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** Obligation to give notice of changes[[250]](#footnote-250)

An installation operator shall notify the FOEN without delay about:[[251]](#footnote-251)

a. changes that could affect its reduction obligations;

b. changes in contact information.

**Art. 79**[[252]](#footnote-252) Publication of information

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

a. the names of installation operators with reduction obligations or the CHP plant operators;

b. the emissions targets or measures targets;

c. the greenhouse gas emissions of each installation;

d. the extent to which emission reductions were taken into account in meeting each installation operator’s reduction obligation in accordance with Article 71;

e.[[253]](#footnote-253) the quantity of emission-reduction certificates or emission allowances that each installation operator surrenders;

f. the quantity of credits that have been taken into account towards meeting each installation operator’s reduction obligations in accordance with Article 138 paragraph 1 letter b;

g. the quantity of attestations that have been issued to each installation operator in accordance with Article 12;

h the extent of the investment made in accordance with Article 96*a* paragraph 2 or Article 98*a* paragraph 2;

i.[[254]](#footnote-254) the private organisation commission in accordance with Article 69 paragraph 2bis.

# Chapter 6 ...

**Art. 80–85**[[255]](#footnote-255)

# Chapter 7 Compensation of CO2 Emissions from Motor Fuels

**Art. 86** Compensation obligation

1 Persons or installation operators 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 1996[[256]](#footnote-256), 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**[[257]](#footnote-257) 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.

2 The domestic compensation rate from 2022 amounts to at least 15 per cent.

3 The compensation rate in total amounts to:

a. for 2022: 17 per cent;

b. for 2023: 20 per cent;

c. from 2024: 23 per cent.

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

**Art. 90**[[258]](#footnote-258) Permissible compensation measures

1 Certificates for emission reductions or increasing the carbon sink effect may be surrendered in order to meet the compensation obligation.

2 If the surrendered attestations no longer meet the permanence requirements of Article 5 paragraph 2, they may be counted towards meeting the compensation obligation.

3 If attestations under paragraph 2 have already been counted towards meeting the compensation obligation, they shall be marked accordingly and refunded to the person required to compensate. The person required to compensate must submit additional attestations that meet the requirements of Article 5 in the following year in the same quantity. Attestations that could be submitted at the time of the original surrender may be submitted later.

**Art. 91** Meeting the compensation obligation

1 The person required to compensate shall meet their compensation obligation by 31 December of the year following the year in question.[[259]](#footnote-259)

2 ...[[260]](#footnote-260)

3 ... [[261]](#footnote-261)

4 To meet a compensation obligation, the installation operator or person submits a detailed and transparent report on the costs of each tonne CO2 compensated for.[[262]](#footnote-262)

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;

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.[[263]](#footnote-263)

**Art. 92** Failure to meet a compensation obligation

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

2 If an installation operator 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 is charged. The FDF shall fix the rate of interest.[[264]](#footnote-264)

4 In the event of failure to compensate in accordance with Article 28 paragraph 2 of the CO2 Act, the emission reduction certificates, emission allowances or international attestations must be surrendered to the Confederation by 1 June of the following year.[[265]](#footnote-265)

# 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 1996[[266]](#footnote-266).

**Art. 94** Rate of the levy

1 The levy shall be increased as follows:

a. from 1 January 2014: at 60 francs per tonne of CO2, if the CO2 emissions from thermal fuels in 2012 exceed 79 per cent of 1990 emissions;

b. from 1 January 2016:

1. at 72 francs per tonne of CO2 if the CO2 emissions from thermal fuels in 2014 exceed 76 per cent of 1990 emissions,

2. at 84 francs per tonne of CO2 if the CO2 emissions from thermal fuels in 2014 exceed 78 per cent of 1990 emissions;

c. from 1 January 2018:

1. at 96 francs per tonne of CO2 if the CO2 emissions from thermal fuels in 2016 exceed 73 per cent of 1990 emissions,

2. at 120 francs per tonne of CO2 if the CO2 emissions from thermal fuels in 2016 exceed 76 per cent of 1990 emissions;

d.[[267]](#footnote-267) from 1 January 2022: at 120 francs per tonne of CO2 if the CO2 emissions from thermal fuels in 2020 exceed 67 per cent of the 1990 emissions.

2 The CO2 levy is imposed in accordance with the tariffs listed in Annex 11.

**Art. 95**[[268]](#footnote-268) Declaration of payment of the levy

Any installation operator or person that trades in thermal fuels in accordance with Article 93 must declare the quantity of thermal fuels on which the CO2 levy is paid and 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 installation operators and persons may apply for a refund of the CO2 levy:[[269]](#footnote-269)

a. those exempt from the CO2 levy;

b. those that operate CHP plants, which neither participate in the ETS nor are subject to a reduction obligation (Art. 32*a* para. 1 CO2 Act); or

c. those that have paid a levy on thermal fuels that were not used to produce energy (Art. 32*c* CO2 Act).[[270]](#footnote-270)

2 The following are exempt from the CO2 levy:

a. installation operators participating in the ETS (Art. 17 CO2 Act);

b. *repealed*

c. installation operators with reduction obligations (Art. 31 CO2 Act).[[271]](#footnote-271)

**Art. 96***a*[[272]](#footnote-272) Refund for CHP plant operators with a reduction obligation[[273]](#footnote-273)

1 On request, a CHP plant operator with a reduction obligation shall be refunded 60 per cent of the CO2 levy on fuel used for electricity production in accordance with Article 32*a* of the CO2 Act if:[[274]](#footnote-274)

a. one or more CHP plants each have a rated thermal input of at least 0.5 MW and no more than 20 MW;

b. one or more CHP plants produced an additional 1.22GWh per year of fossil fuel electricity per year compared to 2012; and

c.[[275]](#footnote-275) the additional electricity produced was used outside the plants.

2 It is entitled to the refund of the remaining 40 per cent of the CO2 levy on the fuels used for electricity production in accordance with Article 32*a* of the CO2 Act if:[[276]](#footnote-276)

a. it allocates this amount to the measures set out in Article 31*a* paragraph 2 of the CO2 Act;

b. the measure effectively serves to increase energy efficiency;

c.[[277]](#footnote-277) it does not implement the measures in another plant whose operator is subject to a reduction obligation or is participating in the ETS;

d. it does not claim the effect of the measures elsewhere;

e.[[278]](#footnote-278) it implements the measures by 2021;

f. it regularly reports to the FOEN in accordance with Article 72; and

g. it notifies the FOEN of any derogations from the investment obligation in accordance with letter a with reasons and details of the planned corrective measures.

3 On application, the FOEN may extend the period referred to in paragraph 2 letter e by two years.

**Art. 96***b*[[279]](#footnote-279) Refund for operators of fossil-thermal power plants

1 On request, an operator of fossil-thermal power plants shall be refunded the difference between the CO2 levy on thermal fuels paid and the minimum price in accordance with Article 17 of the CO2 Act.

2 Fossil-thermal power plants are installations that produce either solely electricity or also heat simultaneously from fossil energy sources:

a. that are participating in the ETS for the first time after the amendment of 13 November 2019 comes into force;

b. that have a total output of at least one MW and an overall efficiency of less than 80 per cent;

c. that sell electricity to third parties;

d. that are operated at a location for at least two years or for more than 50 hours per year;

e. that are not used exclusively for the research, development and testing of new products and processes; and

f. that are not used primarily for the disposal of municipal or special waste in accordance with Article 3 letters a and c respectively ADWO[[280]](#footnote-280).

3 In the evaluation of external costs in accordance with Article 17 of the CO2 Act the FOEN takes into account the current state of scientific knowledge in particular.

4 Operators of fossil-thermal power plants shall submit the refund application to the FOEN by 30 June for the attention of the implementation authorities. The application must contain the prices for the purchase of emission allowances in the preceding twelve months. The relevant documents must be attached.

5 If the operator does not submit any verifiable information on the amounts paid, a value of zero francs shall be assumed.[[281]](#footnote-281)

**Art. 97** Application for refund[[282]](#footnote-282)

1 An application for refund must be submitted to the Federal Office for Customs and Border Security (FOCBS)[[283]](#footnote-283) in the form that it prescribes.

2 It must include:

a. a complete compilation of the CO2 levy paid;

b.[[284]](#footnote-284) ...

c. the quantity and type of acquired thermal fuels;

d. the applicable rate of the CO2 levy.

3 The FOCBS may demand further evidence if required for determining the refund. In particular, the invoices for the CO2 levy paid must be produced if it so requests.[[285]](#footnote-285)

**Art. 98** Periodicity of the refund[[286]](#footnote-286)

1 An application for refund shall cover a period of 12 months. It may cover a shorter period, provided that the amount requested is at least CHF 100,000.[[287]](#footnote-287)

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. 98***a*[[288]](#footnote-288) Refund for CHP plant operators that are neither participating in the ETS nor are subject to a reduction obligation

1 On request, an installation operator that is neither a participant in the ETS nor subject to a reduction obligation and which operates CHP plants in accordance with Article 32*a* paragraph 1 of the CO2 Act shall be refunded 60 per cent of the CO2 levy on the fuels used for electricity production for each CHP plant which has a rated thermal input of at least 0.5 MW and no more than 20 MW.

2 The CHP plant operator is entitled to a refund of the remaining 40 per cent of the CO2 levy on the fuels used to produce electricity if:

a. it allocates this amount to the measures set out in Article 32b paragraph 2 of the CO2 Act;

b. the measure effectively serves to increase energy efficiency;

c. it does not implement the measures in a plant whose operator is subject to a reduction obligation or is participating in the ETS;

d. it does not claim the effect of the measures elsewhere; and

e. it implements the measures within three subsequent years.

3 The FOEN may, on request, extend the period referred to in paragraph 2 letter e by two years.

**Art. 98***b*[[289]](#footnote-289) Application for a refund for CHP plant operators that are neither participating in the ETS nor subject to a reduction obligation[[290]](#footnote-290)

1 CHP plant operators that are neither participating in the ETS nor subject to a reduction obligation shall submit the application for a refund for the attention of the enforcement authority by 30 June. In particular, it must contain:[[291]](#footnote-291)

a. the quantity of taxed fuels used for electricity production, calculated on the basis of the annual quantity of electricity shown on the guarantee of origin and of the calorific value of the energy source used;

b. the proof of origin in accordance with Article 9 paragraph 1 EnA[[292]](#footnote-292);

c. information on the rated thermal input;

d. the monitoring report;

e. information on the annual development of the CO2 emissions resulting from the measured production of electricity;

f. confirmation from the local canton that the Ordinance on Air Pollution Control has been complied with;

g. information on planned measures;

h. and i.[[293]](#footnote-293) ...

j.[[294]](#footnote-294) confirmation that thermal fuels on which the levy was paid were used to operate the CHP plants, together with details of the CO2 levy rate applied.

2 The FOEN shall specify the form of the application.

3 It shall check compliance with the requirements specified in paragraph 1 letters a–g and forward the application to the FOCBS for a decision.

3bis Invoices for the CO2 levy paid must be submitted to the FOCBS if it so requests.[[295]](#footnote-295)

4 The monitoring report referred to in paragraph 1 letter d shall in particular contain information on the development of CO2 emissions resulting from electricity production and a description of the measures and investments implemented. The FOEN specifies the form of the report.

**Art. 98***c*[[296]](#footnote-296) Periodicity of refunds for CHP plant operators that are neither participating in the ETS nor subject to a reduction obligation[[297]](#footnote-297)

1 Applications for a refund in accordance with Article 98*b* shall be submitted for a period of 12 months and apply to fuels consumed in the previous year or in the financial year that ended in the previous year.

2 The refund is made by the FOCBS and covers 100 per cent of the CO2 levy on the fuels used to produce electricity.

3 The right to a refund is forfeited if the application is not submitted in due time.

**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.

1bis The FOCBS may the refund the levy for thermal fuels not used to produce energy based on the purchased quantity, provided the applicant’s operating conditions leave no doubt that the use was not related to energy production and the applicant provides the FOCBS with binding confirmation that using the thermal fuels was not related to energy production.[[298]](#footnote-298)

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

3 It must contain information about:

a. the form of use not related to energy production;

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 FOCBS may request additional evidence if required for the refund. Invoices for the CO2 levy paid must be produced if it so requests.[[299]](#footnote-299)

**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 FOCBS if requested.

**Art. 102**[[300]](#footnote-300) Minimum refund amount

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

**Art. 103** Deferral of the refund

If an installation operator or person referred to in Article 96 violates the obligation to cooperate under this Ordinance, then the FOCBS may, in agreement with the FOEN, defer refund of the CO2 levy.

# Chapter 9 Use of the Revenues from the CO2 Levy

## Section 1[[301]](#footnote-301) Global Financial Assistance for the long-term Reduction of CO2 Emissions from Buildings

**Art. 104** Eligibility for global financial assistance

1 The Confederation shall grant the cantons global financial assistance in accordance with Article 34 paragraph 1 of the CO2 Act for the promotion of measures for the long-term reduction of CO2 emissions from buildings, including a reduction in power consumption in the winter period if:

a. the requirements set out in Articles 55–60 of the Energy Ordinance of 1 November 2017[[302]](#footnote-302) (EnO) are met;

b. the measures effectively reduce CO2 emissions, including reducing power consumption in the winter period; and

c. the measures are implemented in a harmonised manner throughout the cantons.

2 It shall not grant global financial assistance in particular for measures:

a.[[303]](#footnote-303) that are implemented in plants whose operator is subject to a reduction obligation under the CO2 Act or that is participating in the ETS;

b. that are implemented within the framework of agreements with the Confederation in accordance with Article 4 paragraph 3 of the CO2 Act to achieve the statutory reduction target where no additional emission target is thereby achieved;

c. the measures are already supported elsewhere by the Confederation or a private organisation in the climate sector, if no additional emission target is thereby achieved.

**Art. 105** Procedure

The procedure is governed by Articles 63, 64 and 67 EnO[[304]](#footnote-304), whereby:

a. the canton applying for global financial assistance must additionally declare its willingness to implement a programme with measures in accordance with Article 104;

b. the SFOE forwards the application to the FOEN for information.

**Art. 106** Use of funds

The canton must use at least 80 per cent the funds resulting from the Confederation’s global financial assistance and the loans provided by the canton for the relevant programme for energy and waste heat measures in accordance with Article 50 EnA[[305]](#footnote-305).

**Art. 107** Payment of global financial assistance

Global financial assistance is paid annually to the cantons.

**Art. 108** Implementation costs

1 In return for implementing the measures, the canton is paid a lump sum from the funds made available for the long-term reduction the CO2 emissions from buildings in accordance with Article 34 paragraph 1 of the CO2 Act and in the form of global financial assistance. The lump sum amounts to five per cent of the allocated promotional contributions credited as the federal share of the subsidy.

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

**Art. 109** Communication

1 The SFOE is responsible for the nationwide communication of the programme to reduce CO2 emissions from buildings. It also lays down basic principles to ensure uniform communication across cantons.

2 The cantons shall publicise the funding programme and draw appropriate attention to the fact that part of the funding comes from the proceeds of the CO2 levy.

**Art. 110** Reporting

1 Reporting is based on Article 59 EnO[[306]](#footnote-306).

2 The report must provide adequate information on the emission reductions expected and achieved with the funding programme, in addition to the information in accordance with Article 59 paragraph 3 EnO per project funded and broken down by the individual measures.

3 The SFOE shall forward the report to the FOEN for information purposes.

**Art. 111** Control

Control of the correct use of the global financial assistance is governed by Article 60 EnO[[307]](#footnote-307).

**Art. 111***a*

Repealed

## Section 1*a* Support for Projects for the Direct Use of Geothermal Energy for the Provision of Heat[[308]](#footnote-308)

**Art. 112**[[309]](#footnote-309) Projects eligible for assistance

1 For projects involving the direct use of geothermal energy to provide heat (Art. 34 para. 2 CO2 Act), assistance may be granted for prospecting and developing geothermal reservoirs if the projects meet the requirements of Annex 12.

2 Assistance shall not exceed 60 per cent of the eligible investment costs of the project as set out in Annex 12.

**Art. 113**[[310]](#footnote-310) Application

1 Applications for financial assistance must be submitted the SFOE.

2 Applications for support for prospecting must meet the requirements of Annex 12 number 3.1, and applications for support for developing must meet the requirements of Annex 12 numbers 4.1 and 4.2. The applications must include evidence that the applications for the authorisations and licences required for the project have been submitted in full to the competent authorities and that the financing of the project has been secured.[[311]](#footnote-311)

3 The SFOE will consult a panel of up to six experts, independent of the project, to examine applications. In addition, the canton concerned may appoint a representative to the expert panel.

4 The panel of experts evaluates the applications and makes a recommendation for the SFOE’s assessment of the project. The cantonal representative has no vote in the recommendation to the SFOE. The panel of experts may call in further experts to carry out its tasks.

5 If the conditions for granting financial assistance are met, the Confederation shall conclude an administrative contract with the applicant. In particular, it shall specify the conditions for reclaiming the financial assistance in accordance with Article 113*b*.

**Art. 113***a*[[312]](#footnote-312)Order of consideration

1 If no funds or insufficient funds are available for a project, the SFOE shall place the project on a waiting list unless it clearly does not meet the eligibility criteria. The SFOE shall inform the applicant accordingly.

2 When funds are again available, the SFOE shall take the most advanced projects into account. If several projects are equally advanced, the project for which the application was submitted in full earliest will be considered.

**Art. 113***b*[[313]](#footnote-313)Reclaiming financial assistance

1 Articles 28–30 of the Subsidies Act of 5 October 1990[[314]](#footnote-314) (SubA) apply mutatis mutandis to reclaiming financial assistance. Financial assistance can also be reclaimed if the operations of the plant generate profits that subsequently make the financial assistance appear unnecessary.

2 If the project is used for other purposes and a profit is made, the SFOE may demand a pro rata or full repayment of the financial assistance paid out.

3 The SFOE must be informed of any other use or sale regarding:

a. the planned type of use;

b. ownership and sponsorship;

c. profits and their amount.

## 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[[315]](#footnote-315) on Banks and Savings Banks 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.

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.[[316]](#footnote-316)

**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:[[317]](#footnote-317)

a. the status of the guaranteed loans;

b.[[318]](#footnote-318) the course of business and its expected development; and

c.[[319]](#footnote-319) 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.[[320]](#footnote-320)

**Art. 117**[[321]](#footnote-321) 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.

5 The administrative office invoices guarantee holders for fees for the evaluation of guarantee requests and carrying out controls on guarantee holders for the term of the guarantee. The fee for the evaluation of the guarantee request is calculated using a flat rate and is based on number 9 of the Annex to the Ordinance on the Fees charged by the Federal Office for the Environment of 3 June 2005[[322]](#footnote-322) (FeeO-FOEN). The annual guarantee fee is calculated according to costs (Art. 4 FeeO-FOEN); it amounts to no more than 0.9 per cent of the guarantee amount per year.[[323]](#footnote-323)

**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 from the amount estimated two years earlier and the public’s share of the funds not used two years earlier in accordance with Article 34 paragraph 4 of the CO2 Act.[[324]](#footnote-324)

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 and the public’s share of the unused funds in accordance with Article 34 paragraph 4 of the CO2 Act are balanced in the distribution two years later.[[325]](#footnote-325)

2 The following are deemed insurers:

a. providers of mandatory health insurance under the Federal Act of 18 March 1994[[326]](#footnote-326) on Health Insurance (HInsA);

b. providers of military insurance under the Federal Act of 19 June 1992[[327]](#footnote-327) 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.

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 shall inform the insured persons regarding the amounts to be distributed when they inform them of new premiums for the collection year. In addition they must provide the insured persons with a factsheet prepared by the FOEN on the procedure for redistribution.[[328]](#footnote-328)

**Art. 123** Compensation of the insurers

For the expenses for implementation of this Ordinance as well as the Ordinance of 12 November 1997[[329]](#footnote-329) 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 from the amount estimated two years earlier and the amount of unused funds in accordance with Article 34 paragraph 4 of the CO2 Act minus the public’s share of the funds not used two years earlier in accordance with Article 34 paragraph 4 of the CO2 Act.[[330]](#footnote-330)

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

**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 and with the involvement of the Central Compensation Office. The difference between estimated and actual annual revenues and the public’s share of the unused funds in accordance with Article 34 paragraph 4 of the CO2 Act are balanced in the distribution two years later.[[331]](#footnote-331)

2 The compensation offices shall distribute the portion of the revenue for the business community by 30 September of the collection year. If justified, these deadlines may be appropriately extended by the FOEN on application.[[332]](#footnote-332)

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.[[333]](#footnote-333)

5 The auditors for the compensation offices shall review the distribution of the portion of the revenue for the business community in the final audit and submit a report thereon to the FOEN in accordance with the directives issued by the Federal Social Insurance Office.[[334]](#footnote-334)

**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 2002[[335]](#footnote-335) 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 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 shall implement this Ordinance. Paragraphs 2–7 and Annex 14 number 2.1 remain reserved.[[336]](#footnote-336)

2 The SFOE shall implement the provisions relating to the reduction of CO2 emissions from passenger cars, vans and light articulated vehicles. It is supported by the FEDRO.[[337]](#footnote-337)

3 The FOCBS shall implement the provisions relating to the CO2 levy.

4 The FOEN shall implement:

a. in consultation with the SFOE: the provisions on attestations for domestic emission reductions and increasing the carbon sink effect and on the promotion of technologies for the reduction of greenhouse gas emissions;

b. in consultation with the SFOE, the State Secretariat for Economic Affairs and the Federal Department of Foreign Affairs: the provisions on the attestations for emission reductions and increasing the carbon sink effect outside Switzerland.[[338]](#footnote-338)

4bis The SFOE shall implement the provisions on global financial assistance with the long-term reduction of CO2 emissions from buildings and on assistance with the direct use of geothermal energy.[[339]](#footnote-339)

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.

7 The Federal Office of Civil Aviation (FOCA) shall support the FOEN in implementing the provisions on emissions trading for aircraft operators.[[340]](#footnote-340)

**Art. 130***a*[[341]](#footnote-341) Information and documentation systems

1 The following procedures shall be conducted electronically via the FOEN’s information and documentation systems:

a. procedures for issuing attestations for emission reductions or increases in the carbon sink effect (Art. 5–11);

b. procedures for participating in the ETS (Art. 40–46*f* and Art. 50–54);

c. procedures for the reduction obligation (Art. 66–79).

2 If the information and documentation systems in individual areas are not yet set up to conduct electronic procedures, submissions must be made by post.

3 In derogation from paragraph 1, the FOEN may issue orders by post.

**Art. 131** Greenhouse gas inventory

1 The FOEN maintains the greenhouse gas inventory.

2 Based on the greenhouse gas inventory, it calculates whether the reduction target under Article 3 of the CO2 Act has been met. The emission allowances surrendered by installation operators participating in the ETS from the European Union are taken into account if:

a. the emissions of these installations as recorded in the Swiss ETS are higher than the total quantity of Swiss emission allowances for installations in the Swiss ETS; and

b. the total emissions of Switzerland exceed the reduction target under Article 3 paragraph 1 of the CO2 Act.[[342]](#footnote-342)

3 These emission allowances are taken into account in the domestic target to the extent of the additional emissions caused in accordance with paragraph 2 after deducting the emission-reduction certificates surrendered. The FOEN discloses this in the reporting on target achievement.[[343]](#footnote-343)

4 The total quantity of Swiss emission allowances is calculated as the sum of the available quantity of emission allowances for installations in accordance with Article 18 paragraph 1 of the CO2 Act and the emission allowances transferred in accordance with Article 48 paragraph 1 of the CO2 Act minus the cancelled emission allowances in accordance with Article 19 paragraph 5 of the CO2 Act.[[344]](#footnote-344)

**Art. 132**[[345]](#footnote-345) Compensation for expenses

Compensation for implementation expenses is 1.45 per cent of the receipts received from the CO2 levy (receipts). 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 participants, installation operators with reduction obligations, CHP plant operators, companies and persons obliged to pay the CO2 levy and persons that have applied for a refund of the CO2 levy.[[346]](#footnote-346)

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 shall be made available to the implementation authorities concerned if required for implementation. In particular:

a.[[347]](#footnote-347) FEDRO shall transmit to the SFOE the data required for implementation of Chapter 3 of this Ordinance (Art. 31);

b.[[348]](#footnote-348) the FOEN shall transmit to the SFOE the data required for the assessment of:

1. applications for issuing attestations (Art. 7, 12 and 12*a*),

2. applications for the determination of a reduction obligation, and

3. monitoring reports (Art. 9, 52, 72 and 91);

c.[[349]](#footnote-349) the FOCBS shall transmit 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 issuing attestations (Art. 7, 12 and 12*a*);

d.[[350]](#footnote-350) the FOEN shall transmit to the FOCBS the data required for the refund of the CO2 levy;

e.[[351]](#footnote-351) the FOCA shall transmit to the FOEN the data required for the assessment of:

1. obligations to participate (Art. 46*d*),

2. monitoring plans (Art. 51), and

3. monitoring reports (Art. 52).

2 The General Directorate of Customs 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.[[352]](#footnote-352)

3 The FOEN shall pass on personal data that it no longer permanently requires to the Swiss Federal Archives for storage in accordance with the Archiving Act of 26 June 1998.[[353]](#footnote-353) Data deemed not worthy of archiving by the Swiss Federal Archives is destroyed.[[354]](#footnote-354)

**Art. 134***a*[[355]](#footnote-355) Coordination with the European Union

The FOEN shall support the European Commission in accordance with Article 11 of the ETS Agreement[[356]](#footnote-356). In particular it shall transmit to it the information required for this purpose.

**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;

bbis.[[357]](#footnote-357) Annex 3*a*: in accordance with technical and economic development;

bter.[[358]](#footnote-358) Annex 3*b*: in accordance with technical and economic development;

c.[[359]](#footnote-359) Annex 4*a* number 2: for determining each year the average unladen weight of passenger cars, vans and light articulated vehicles registered for the first time in the previous calendar year;

cbis.[[360]](#footnote-360) Annex 5: for determining each year the amounts in accordance with Article 13 paragraph 1 of the CO2 Act;

cter.[[361]](#footnote-361) Annex 6: if the installation categories change based on comparable international regulations;

d. Annex 7: if additional economic sectors are subject to similar framework conditions;

dbis.[[362]](#footnote-362) Annex 9 numbers 1 and 4: if the Implementing Regulation (EU) 2021/447[[363]](#footnote-363) is amended or replaced;

dter.[[364]](#footnote-364) Annex 9 number 3: if the Delegated Decision 2019/708/EU[[365]](#footnote-365) is amended or replaced;

e. Annex 11: corresponding to increases in the rate of the levy (Art. 94, para. 1);

f.[[366]](#footnote-366) Annex 14: if Ordinance (EC) No 748/2009[[367]](#footnote-367) changes.

**Art. 135***a*[[368]](#footnote-368) Approval of decisions of minor importance

DETEC may approve technical and administrative decisions of minor importance of the ETS Agreement’s[[369]](#footnote-369) Joint Committee.

# Chapter 12 Final Provisions

## Section 1 Repeal and Amendment of Current Legislation

**Art. 136** Repeal of current legislation

The following ordinances are being repealed:

1. CO2 Crediting Ordinance of 22 June 2005[[370]](#footnote-370);

2. CO2 Ordinance of 8 June 2007[[371]](#footnote-371);

3. DETEC Ordinance of 27 September 2007[[372]](#footnote-372) on the National Emissions Trading Registry;

4. CO2 Compensation Ordinance of 24 November 2010[[373]](#footnote-373);

5. Ordinance of 16 December 2011[[374]](#footnote-374) on the Reduction of CO2 Emissions from Passenger Cars.

**Art. 137** Amendment of current legislation

...[[375]](#footnote-375)

## Section 2 Transitional Provisions

**Art. 138**[[376]](#footnote-376) 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 installation operators participating in the ETS: into emission allowances in accordance with this Ordinance;

b. for installation operators with reduction obligations: into credits to compensate a failure to meet their emissions target or measures target;

c. for remaining installation operators and persons: into attestations for domestic emission reductions.

2 Installation operators with reduction obligations 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 period[[377]](#footnote-377)

1 Installation operators participating in the ETS or installation operators with reduction obligations 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.[[378]](#footnote-378)

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 Installation operators participating in the ETS and installation operators with reduction obligations are given priority for the carry over.[[379]](#footnote-379)

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.[[380]](#footnote-380)

6 Emission-reduction certificates that have not been carried over will be cancelled by the FOEN after 30 April 2015.[[381]](#footnote-381)

**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 Installation operators participating in the ETS 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 Installation operators 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 Installation operators participating in the ETS 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.

**Art. 142***a*[[382]](#footnote-382) Deadline for giving notice of a registered office or domicile for personal accounts

Holders of personal accounts with a registered office or domicile outside of Switzerland or the EEA must designate a registered office or domicile in Switzerland or in the EEA within 12 months of the amendment of 13 November 2019 coming into force. After this deadline has expired, the FOEN may close the accounts concerned in accordance with Article 64.

**Art. 143**[[383]](#footnote-383)

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

1 Installation operators 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 obligation 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**[[384]](#footnote-384)

**Art. 146** Refund of the CO2 levy

1 The FOCBS may on request provisionally refund the CO2 levy if the installation operator:

a. was subject to a reduction obligation 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 obligation or its participation in the ETS from 2013.

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

## Section 2*a*[[385]](#footnote-385) Transitional Provisions to the Amendment of 8 October 2014

**Art. 146***a* 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. 146***b* 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 amendment of 8 October 2014 comes into force 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 1997[[386]](#footnote-386); 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 2*b*[[387]](#footnote-387) Transitional Provisions[[388]](#footnote-388)

**Art. 146***c*

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 111*a*; 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.

**Art. 146***d*[[389]](#footnote-389)

The provisions of Chapter 3, insofar as they concern vans and light articulated vehicles, apply from the reference year 2020.

**Art. 146***e*[[390]](#footnote-390)

When Article 37 is applied for the first time, the final accounts shall also include the funds from the sanctions imposed under the Article 13 of the CO2 Act up to the date on which this Ordinance comes into force.

## Section 2*c*[[391]](#footnote-391) Transitional provisions to the Amendment of 25 November 2020

**Art. 146***f*Credits

Installation operators with a reduction obligation may in derogation from Article 138 paragraph 2 request by 31 December 2022 that their credits may be converted into attestations in compensation for any failure to achieve their emissions or measures target.

**Art. 146***g* Participation in the ETS on 1 January 2021

1 Installation operators that are carrying on an activity under Annex 6 on the date that the Amendment of 25 November 2020 comes into force must give notice of this to the FOEN by 28 February 2021.

2 If notification under paragraph 1 arrives late, the installation operators shall only be allocated emission allowances free of charge for 2021 from the portion in accordance with Article 45 paragraph 2. If this portion is not sufficient to satisfy claims in full, the operator concerned shall be treated in the same way as installation operators under Article 45 paragraph 4 letter d for the allocation of emission allowances. In derogation from Article 45 paragraph 5, the date of notification is decisive for the allocation.

3 Installation operators that already participated in the ETS in 2020 and at the time the Amendment of 25 November 2020 comes into force no longer meet the requirements for participation in the ETS under Article 40 paragraph 1 or 42 paragraph 1 may on application continue to participate in the ETS.

4 Installation operators that wish to apply to participate in the ETS from 1 January 2021 must submit the application by 28 February 2021.

5 The application made by operators under paragraph 3 must include the information specified in Article 42 paragraph 3 letters b and c.

6 The operators mentioned in paragraphs 1, 3 and 4 must submit the monitoring plan under Article 51 paragraph 1 to the FOEN for approval by 31 March 2021.

7 Installation operators that meet the requirement under Article 41 paragraph 1 or 1bis and wish to be exempted from the requirement to participate in the ETS from 1 January 2021 must submit their application by 28 February 2021.

**Art. 146***h* Provisional refund of the CO2 levy

1 The FOCBS may provisionally refund the CO2 levy to the following installation operators on application:

a. installation operators that have given notice of their obligation to participate in the ETS in accordance with Article 146*g* paragraph 1 or that have submitted an application to participate in the ETS in accordance with Article 146*g* paragraph 4;

b. installation operators with a reduction obligation that have submitted an application to extend their reduction obligation under Article 31 paragraph 1bis of the CO2 Act.

2 The following operators must repay provisionally refunded amounts, including interest:

a. operators under paragraph 1 letter a: if they withdraw their application to participate in the ETS or if their application is rejected;

b. operators under paragraph 1 letter b: if their reduction obligation does not materialise.

**Art. 146***i* Emissions and measures target when extending the reduction obligation under Article 31 paragraph 1bis of the CO2 Act

1 The emissions target in a reduction obligation that is extended under Article 31 paragraph 1bis of the CO2 Act until the end of 2021 shall include the total volume of greenhouse gases that the operator is permitted to emit until the end of 2021.

2 The reduction course under Article 67 paragraphs 2 and 3 shall be continued on a linear basis for one year in the event of an extension of the reduction obligation. The years 2019 and 2020 are decisive. If the emissions target under Article 73 paragraph 1 letter a has been adjusted in the 2018–2020 period, the years 2016 and 2017 are decisive. If the target is adjusted under Article 73 paragraph 1 letter b in 2020, the years 2018 and 2019 are decisive.

3 The simplified determination of the reduction course under Article 67 paragraphs 4 and 5 amounts to 1.875 per cent in the event of an extension of the reduction obligation. Additional reductions in the 2008–2012 period are not taken into account.

4 The measures target of a reduction obligation that is extended under Article 31 paragraph 1bis of the CO2 Act until the end of 2021includes the total greenhouse gas reduction that the operator must achieve by the end of 2021 by means of measures. The current measures target shall be multiplied by 1.125 to calculate the volume.

**Art. 146***j* Attestations and adjustment of the emissions and measures target in 2020

1 Installation operators that had no right to attestations under Article 12 in 2019 and the fell below the reduction course in 2020 by more than 30 per cent shall not receive any attestations under Article 12 for 2020. The foregoing does not apply to cases in which the operator proves that the failure to comply with the reduction course resulted from implementing measures to reduce greenhouse gas emissions.

2 The FOEN shall adjust the emissions target under Article 67 and the measures target under Article 68 for 2020 in the event of the operator failing to maintain the reduction course only as a result of the procurement of heating or cooling from a third party or of the closure of an installation.

## Section 2*d*[[392]](#footnote-392) Transitional Provisions to the Amendment of 24 November 2021

**Art. 146***k*

The FOEN may postpone the deadline under Article 55 paragraph 3 for the surrender of 2021 emission allowances to a date after 30 April 2022 if the calculation of the quantity of emission allowances to be allocated free of charge is delayed.

## Section 2*e*[[393]](#footnote-393) Transitional Provisions to the Amendment of 4 May 2022

**Art. 146***l*Counting emission reductions for projects outside Switzerland up to 2021

Emission reductions achieved outside Switzerland up to 2021 may be counted if:

a. they are attested to by an emission-reduction certificate under the United Nations Framework Convention on Climate Change (UNFCCC) of 9 May 1992[[394]](#footnote-394); and

b. Annex 2 does not preclude their being counted.

**Art. 146***m* Start of implementation for projects and programmes outside Switzerland or to increase the carbon sink effect in Switzerland

In derogation from Article 5 paragraph 1 letter d, attestations shall be issued for projects and programmes if:

a. they are implemented in a partner state before 1 January 2022 based on a contractual agreement between the Swiss Confederation and the Climate Cent Foundation;

b. after 1 January 2022, they are:

1. implemented outside Switzerland or increase the carbon sink effect in Switzerland, and

2. the applicant files the application in accordance with Article 7 by 30 September 2022.

**Art. 146***n* Provisional refund of the 2022 CO2 levy

1 The FOCBS may provisionally refund the CO2 levy to installation operators with a reduction obligation that have submitted an application in accordance with Article 31 paragraph 1ter of the CO2 Act for an extension of the reduction obligation.

2 The operators must repay provisionally refunded amounts, including interest, if they do not meet their reduction obligation.

**Art. 146***o* Emissions and measures target in the event of an extension of the reduction obligation in accordance with Article 31 paragraph 1ter of the CO2 Act

1 The emissions target for a reduction obligation that has been extended to the end of 2024 includes the total volume of greenhouse gases that the operator may emit by the end of 2024.

2 The reduction course in accordance with Article 67 shall be continued until 2024 in the event of an extension of the reduction obligation. The starting point is the interim target for 2021. The annual reduction amounts to 2 per cent.

3 The measures target for a reduction obligation that is extended to the end of 2024 shall include the total volume reduction of greenhouse gases that the operator must achieve by the end of 2024 by means of measures. This shall be calculated by multiplying the current measures target by 2.

4 To achieve the measures target, the installation operator may adopt new monitoring measures in accordance with Article 72 that are approved by the FOEN.

5 A reduction obligation that is extended in accordance with paragraphs 1 or 3 includes the greenhouse gas emissions of all installations currently involved in the reduction obligation. Operators of installations in accordance with Article 66 paragraph 3 may be exempted provided their installations do not cause more than 5 per cent of joint greenhouse gas emissions in 2021.

**Art. 146***p* Emissions and measures target for a reduction obligation from 2022

For installation operators that undertake in accordance with Article 31 paragraph 1quater to reduce their greenhouse gas emissions by 2024, the provisions of Chapter 5 apply mutatis mutandis.

**Art. 146***q* Application for a reduction obligation in 2022

Installation operators that extend their reduction obligation in accordance with Article 31 paragraph 1ter of the CO2 Act or wish to enter into a reduction obligation for the first time from 2022 in accordance with Article 31 paragraph 1quater of the CO2 Act must submit their application by 31 July 2022. In the case of applications for new reduction obligations, in derogation from Article 69 paragraph 2 letter b, details must be provided of the greenhouse gas emissions in 2019 and 2020.

**Art. 146***r* Attestations andadjustment of the emission and measures target in 2021

1 Installation operators that were not entitled in 2019 or 2020 to attestations in accordance with Article 12 and that have failed to maintain the reduction course in 2021 by more than 30 per cent shall not receive any attestations in accordance with Article 12 for 2021. The foregoing does not apply to cases in which the operator proves that failure to maintain the reduction course was due to implementing measures to reduce greenhouse gas emissions.

2 The FOEN shall adjust the emissions target in accordance with Article 67 and the measures target in accordance with Article 68 for 2021 in the event of a failure to maintain the reduction course only if it is due to the procurement of heating or cooling from a third party or the closure of an installation.

**Art. 146***s*[[395]](#footnote-395)

**Art. 146***t* Counting emission allowances

An installation operator that fails to achieve its emissions or measures target and has not been issued with any attestations in accordance with Article 12 may count emission allowances amounting to 4.5 per cent of the greenhouse gas emissions in the 2022–2024 period towards meeting its reduction obligation for the 2022–2024 period.

**Art. 146***u*[[396]](#footnote-396) Adjustment of the emission and measures target for the 2022 to 2024 period

The FOEN shall adjust the emissions target in accordance with Article 67 and the measures target in accordance with Article 68 for the period from 2022 to 2024 in the event of a failure to maintain the reduction course only if it is due to the procurement of heating or cooling from a third party or the closure of an installation.

**Art. 146***v*[[397]](#footnote-397) Disregard of CO2 emissions on changing the energy source

1 CO2 emissions caused by a change of energy source recommended by the Federal Department for Economic Affairs, Education and Research and DETEC or ordered by the Federal Council shall on request be disregarded when assessing whether or not the reduction obligation has been met in the period from 2022 to 2024.

2 The request to disregard CO2 emissions in accordance with paragraph 1 must be submitted to the FOEN for each year by 31 May of the following year in the form specified. It must contain the following information in particular:

a. the type and volume of the energy source now being used following the change in energy source;

b. the type and volume of the energy source replaced following the change in energy source;

c. the quantity of additional CO2 emissions caused by the change in energy source;

d. the duration of the change in energy source.

3 The FOEN may publish the quantity of CO2 emissions related to the change in energy source.

## Section 2*f*[[398]](#footnote-398) Transitional Provision to the Amendment of 25 January 2023

**Art. 146***w*

Emissions caused by a reserve call for electricity production under the Winter Reserve Ordinance of 25 January 2023[[399]](#footnote-399) shall not be taken into account before 2024 when assessing whether or not the reduction obligation has been met.

## Section 3 Commencement

**Art. 147**

This Ordinance comes into force on 1 January 2013.

Annex 1

(Art. 1 para. 2)

Warming effect of greenhouse gases on the climate in CO2eq

|  |  |  |
| --- | --- | --- |
| Greenhouse gas | Chemical formula | Effect in CO2eq |
| Carbon dioxide | CO2 | 1 |
| Methane | CH4 | 25 |
| Nitrous oxide | N2O | 298 |
| Hydrofluorocarbons (HFCs) |  |  |
| – HFC-23 | CHF3 | 14 800 |
| – HFC-32 | CH2F2 | 675 |
| – HFC-41 | CH3F | 92 |
| – HFC-43-10mee | CF3CHFCHFCF2CF3 | 1 640 |
| – HFC-125 | C2HF5 | 3 500 |
| – HFC-134 | C2H2F4 (CHF2CHF2) | 1 100 |
| – HFC-134a | C2H2F4 (CH2FCF3) | 1 430 |
| – HFC-143 | C2H3F3 (CHF2CH2F) | 353 |
| – HFC-143a | C2H3F3 (CF3CH3) | 4 470 |
| – HFC-152 | CH2FCH2F | 53 |
| – HFC-152a | C2H4F2 (CH3CHF2) | 38 |
| – HFC-161 | CH3CH2F | 12 |
| – HFC-227ea | C3HF7 | 3 220 |
| – HFC-236cb | CH2FCF2CF3 | 1 340 |
| – HFC-236ea | CHF2CHFCF3 | 1 370 |
| – HFC-236fa | C3H2F6 | 9 810 |
| – HFC-245ca | C3H3F5 | 693 |
| – HFC-245fa | CHF2CH2CF3 | 1 030 |
| – HFC-365mfc | CH3CF2CH2CF3 | 794 |
| Perfluorocarbons (PFCs) |  |  |
| – Perfluoromethane – PFC-14 | CF4 | 7 390 |
| – Perfluoroethane – PFC-116 | C2F6 | 12 200 |
| – Perfluoropropane – PFC-218 | C3F8 | 8 830 |
| – Perfluorobutane – PFC-3-1-10 | C4F10 | 8 860 |
| – Perfluorocyclobutane – PFC-318 | c-C4F8 | 10 300 |
| – Perfluourpentane – PFC-4-1-12 | C5F12 | 9 160 |
| – Perfluorohexane – PFC-5-1-14 | C6F14 | 9 300 |
| – Perfluorodecalin – PFC-9-1-18 | C10F18 | >7 500 |
| Sulphur hexafluoride | SF6 | 22 800 |
| Nitrogen trifluoride | NF3 | 17 200 |
|  |  |  |

Annex 2[[400]](#footnote-400)

(Art. 146*l* 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 using hydro power plants with an installed production capacity of over 20 MW;

d. other certificates for emission reductions that were not achieved through using 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;

f. certificates for emission reductions that were achieved from 1 January 2021.

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 1997[[401]](#footnote-401);

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.

Annex 2a[[402]](#footnote-402)

(Art. 5 para 1 let. a)

Domestic emission reductions or increases in the carbon sink effect outside Switzerland for which no attestations are issued

No international attestations shall be issued for a foreign emission-reduction project or programme if the emission reductions or the increases in the carbon sink effect have been achieved through:

a. investments in using fossil thermal or motor fuels for energy production or in the extraction of fossil energy sources;

b. using nuclear energy;

c. using hydro-power plants with an installed production capacity of over 20 MW;

d. projects in large industrial plants that do not correspond to the state of the art available on the global market;

e. activities in the waste sector without material or energy use or reduction of waste;

f. biological CO2 sequestration projects;

g. the reduction of deforestation;

h. the degradation of forests;

i. avoiding the extraction of fossil energy sources;

j. activities that conflict with environment and human rights conventions that Switzerland has ratified;

k. activities that have considerable negative social or ecological effects;

l. activities that conflict with the concerns of Switzerland’s foreign or development policy.

Annex 3[[403]](#footnote-403)

(Art. 5 para. 1 let. a)

Emission reductions or increases in the carbon sink effect in Switzerland for which no attestations are issued

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

a. using nuclear energy;

b. research and development or information and consultation;

c. using biogenic thermal and motor fuels that do not meet the ecological and social requirements of Article 12*b* of the Mineral Oil Tax Act of 21 June 1996[[404]](#footnote-404) and associated implementing regulations;

d. replacing fossil energy sources with fossil energy sources (e.g. in boilers, vehicles and hybrid vehicles);

e. using hydrogen, with the exception of using biohydrogen in accordance with Article 19*a* letter f of the Mineral Oil Tax Ordinance of 20 November 1996[[405]](#footnote-405) in fuel cells;

f. using electricity as a fuel substitute for process heating, with the exception of its use in heat pumps;

g. under-use or avoiding use;

h. using vegetable carbon, with the exception of using less than eight tonnes per hectare per crediting period provided the vegetable carbon used meets the requirements of the Fertiliser Ordinance of 10 January 2001[[406]](#footnote-406);

i. using ad- and absorption technologies to produce cold or heat, with the exception of the decentralised use of sufficiently available waste heat in accordance with Article 2 letter e of the Energy Promotion Ordinance of 1 November 2017[[407]](#footnote-407).

Annex 3a[[408]](#footnote-408)

(Art. 6 para. 2bis)

Requirements for the calculation of emission reductions and the monitoring concept for projects and programmes in connection with local heating networks

1 Scope of application

The requirements of this Annex apply to projects and programmes if they involve:

a. constructing a new heating network with a predominantly CO2-neutral heat source;

b. replacing a central, fossil-fuelled boiler in an existing heating network that uses exclusively fossil-fuel heat sources with one or more predominantly CO2-neutral heat sources;

c. adding one or more predominantly CO2-neutral heat sources to a central, fossil-fuelled boiler in an existing heating network that uses exclusively fossil-fuel heat sources;

d. constructing a new heating network that also entails replacing a central, fossil-fuelled boiler in an existing heating network that uses exclusively fossil-fuel heat sources with one or more predominantly CO2-neutral heat sources; or

e. constructing a new heating network that also entails adding one or more predominantly CO2-neutral heat sources to a central, fossil-fuelled boiler in an existing heating network with exclusively fossil-fuel heat sources.

2 Definitions

In this Annex:

a. *local heating network* means a network to distribute heat with centralised sources and decentralised consumers (heat consumers);

b. *existing consumers* means heat consumers that were already connected to an existing local heating network before the start of implementation under Article 5 paragraph 2;

c. *new buildings* means buildings that are under construction at the time of connection to the local heating network and which are not existing consumers.

3 Requirements for the calculation of emission reductions

3.1 Metrological requirements

Projects and programmes must meet all the following metrological requirements in particular:

a. the consumption of all fossil energy sources used by the heating system and the electricity consumption of heat pumps used by the heating system must be measured;

b. the quantities of heat used by all heat consumers must be measured; the quantities of heat used by new buildings and by installation operators exempted from the CO2 levy under Article 96 paragraph 2 must be shown separately.

3.2 System boundaries

The system boundaries for the project or programme must encompass the heating system, the heating network and all consumers, incoming energy flows and emissions resulting from the project.

3.3 Reference scenario

1.  The description of the project or programme must include at least two plausible alternative scenarios for the project or the programme.

2.  In these scenarios, the following situations must be described as a minimum:

a. continuing with the existing situation, without implementing the project or programme; and

b. the projections for the local heating network, but without receipts from attestations.

3.  The probability of these scenarios occurring must be explained in the description of the project or programme, with the most probable scenario being chosen as the reference scenario.

3.4 Calculation of the reference emissions

The total annual emissions in the reference scenario are calculated as follows:

*REy = (REnew,y + REexisting,y ) \* FCRF* (1)

in which:

REy are the reference scenario emissions in year y [tCO2eq].

REnew,y are the reference scenario emissions from new consumers in year y [tCO2eq], see equation (2)

REexisting,y are the reference scenario emissions from existing consumers in year y [tCO2eq] see equation (3)

FCRF is the allowance factor for the feed-in remuneration at cost (CRF); this parameter must be set at 1.

If the heat source for the local heating network is used to produce electricity and if this is compensated for by feed-in remuneration at cost, the parameter to be used is determined as follows:

1.   for CRF projects before the 1 January 2018, Annex 1.5 of the Energy Ordinance of 7 December 1998[[409]](#footnote-409) (EnO) stipulates that the minimum requirement for heat utilisation must be set in relation to the total heat utilisation of the plant; or

2.   for CRF-projects from 1 January 2018, Annex 1.5 of the Ordinance of 1 November 2017[[410]](#footnote-410) on the Promotion of Electricity Production from Renewable Energies (EnPO) stipulates that the minimum requirement for heat utilisation must be set in relation to the total heat utilisation of the plant.

The individual terms are calculated as follows:

*REneu,y = ∑i Wneu,i,y \* EFWV* (2)

in which:

Wneu,i,y is the expected heat supply to new consumers in the heating network in year y [MWh]; this parameter is replaced in the monitoring by the value measured in accordance with number 4.2.

i are all new consumers, with the exception of new buildings and installation operators exempted from the CO2 levy under Article 96 paragraph 2.

EFWV is the standard emission factor for the local heating network = 0.22 tCO2eq/MWh.

*REexisting,y = ∑k Wexisting,k,y\* EFexisting \* RFy\*1/(1-WVN))* (3)

in which:

Wexisting,k,y are the expected heat supplies to existing consumers in year y [MWh]; this parameter is replaced in the monitoring by the value measured in accordance with number 4.2.

k are all existing heat consumers, with the exception of installation operators exempted from the CO2 levy.

RFy is the reference factor for year y; this amounts to 100 % if year y falls within 20 years of the installation of the old boiler, otherwise it amounts to 70 %.

WVN is the standard deduction for heat losses from the heating network of 10 %.

EFexisting is the emission factor for the local heating network, depending on the type of central boiler to be replaced.

when replacing a gas-fired boiler, the emission factor for the local heating network amounts to EF1Gas / 90 %.

when replacing a oil-fired boiler, the emission factor for the local heating network amounts to EF1heating oil / 85 %.

EF1gas is the emission factor for natural gas in accordance with Annex 10 converted into tCO2eq/MWh. For converting the unit tCO2eq/TJ into tCO2eq/MWh the factor 0.0036 TJ/MWh must be used.

EF1heating oil is the emission factor for heating oil; this amounts to 0.265 tCO2eq/MWh.

EFelectricity is the emission factor for electric current; this amounts to 29.8 \* 10-6 tCO2eq/kWh.

3.5 Calculation of the project or programme emissions

The annual project emissions for the project or the project emissions for each component of the programme are calculated as follows:

*PEy = EF2heating oil \* Mheating oil,y + EF2gas \* MGas,y + EFel \* Mel,y* (4)

in which:

PEy are the expected project emissions from the project or of the component of the programme in year y [tCO2eq]

Mheating oil,y is the expected quantity of heating oil burned to operate the heating system in year y [l]; this parameter is replaced in the monitoring by the value measured in accordance with number 4.4.

Mgas,y is the expected quantity of gas burned to operate the heating system in year y [Nm3]; this parameter is replaced in the monitoring by the value measured in accordance with number 4.5.

Mel,y is the expected quantity of electrical energy used to operate heat pumps in the heating system in year y [kWh]; this parameter is replaced in the monitoring by the value measured in accordance with number 4.6.

EF2gas is the emission factor for natural gas in accordance with Annex 10 converted into tCO2eq/Nm3 or into tCO2eq/MWh depending on which unit is used for Mgas. The factor 0.0036 TJ/MWh must be used to convert the tCO2/TJ unit into the tCO2eq/MWh unit.

EF2heating oil is the emission factor for heating oil; this amounts to 2.65 tCO2eq/1000 l.

3.6 Calculation of emission reductions

The annual emission reductions for projects or components of programmes are calculated as follows:

*ERy = REy – PEy* (5)

in which:

ERy are the emission reductions in year y [tCO2eq].

REy are the reference scenario emissions in year y [tCO2eq].

PEy are the project emissions of the local heating network in year y [tCO2eq].

4 Requirements for the monitoring concept

1.  For projects and programmes in accordance with this Annex, the measurement results, documents and requirements listed in numbers 4.1–4.6 must be taken into account in the monitoring report.

2.  The calculation of the emission reductions must be made on the basis of the measurement results.

4.1 List of heat consumer with documented heat supplies

1.  A list of all heat consumers with details of the quantity of heat supplied in the monitoring period in MWh must be included with the monitoring report; the quantity of heat in MWh must be broken down by calendar year. The measurement must be made in accordance with number 4.2.

2.  The entries in the list of heat consumers must such that the heat consumers can be clearly identified.

3.  In addition, in the case of installation operators exempted from the CO2 levy under Article 96 paragraph 2:

a. the name and address must be provided; and

b. the reference scenario emissions in tCO2eq for each installation operator must be indicated.

4.  The emissions in accordance with number 3 letter b are calculated as follows:

*REcompany,new,m,y = Wcompany,new,m,y \* EFWV*

in which:

Wcompany,new,m,y is the heat supply from the new local heating network to the company exempted from the CO2 levy m in year y [MWh].

EFWV is the standard emission factor for the local heating network = 0.22 tCO2eq/MWh.

*REcompany,existing,n,y = Wcompany,existing,n,y \* EFexisting \* RFy\*1/(1-WVN)*

in which:

Winstallation operator,existing,n,y is the heat supply from the existing local heating network to the installation operator exempted from the CO2 levy n in year y [MWh].

RFy is the reference factor for year y; this amounts to 100 % if year y falls within 20 years of the installation of the old boiler, otherwise it amounts to 70 %.

WVN is the standard deduction for heat losses from the heating network of 10 %..

EFexisting is the emission factor for the local heating network, depending on the type of central boiler to be replaced.

when replacing a gas-fired boiler, the emission factor for the local heating network amounts to EF1Gas / 90 %.

when replacing a oil-fired boiler, the emission factor for the local heating network amounts to EF1heating oil / 85 %.

EF1gas is the emission factor for natural gas in accordance with Annex 10 converted into tCO2eq/MWh. For converting the unit tCO2eq/MJ into tCO2eq/MWh the factor 0.0036 TJ/MWh must be used.

EF1heating oil is the emission factor for heating oil; this amounts to 0.265 tCO2eq/MWh.

EFelectricity is the emission factor for electric current; this amounts to 29.8 \* 10-6 tCO2eq/kWh.

4.2 Quantity of heat measured at the consumers

When measuring the heat supplied (Wneu,1,y) (Wexisting,l,y) to new and existing consumers, the following requirements must be met:

a. the heat supplied to the consumer *l* in year *y* must be measured;

b. a heat meter must be used as the data source;

c. the measurement must be recorded in megawatt hours (MWh);

d. the measurement must be made continuously;

e. quality assurance must meet the requirements of the Measuring Instruments Ordinance of 15 February 2006[[411]](#footnote-411) (MIO) and the related implementing provisions issued by the Federal Department of Justice and Police (FDJP); and

f. the point of transfer from the local heating network to the consumer must be used as the measuring point.

4.3 Age of the replaced boiler

When determining the reference factor, the year of manufacture or of installation of the replaced or extended fossil-fuelled boiler must be taken into account.

4.4 Quantity of heating oil

When measuring the quantity of heating oil (Mheating oil,y), all the following requirements must be met:

a. the quantity of heating oil burned to operate the heating system in year y must be measured;

b. a heating oil meter or a heating oil stock balance must be used as the data source;

c. the measurement must be recorded in litres (l);

d. the measurement must be made for each monitoring period or, if this is longer than a calendar year, for each calendar year;

e. quality assurance is achieved by calibrating the fuel oil meter, otherwise a plausibility check must be carried out using alternative data sources.

4.5 Quantity of gas

When measuring the quantity of gas (MGas,y), all the following requirements must be met:

a. the measured quantity of gas burned to operate the heating system in year y must be measured;

b. a gas meter must be used as the data source;

c. the measurement must be recorded in standard cubic metres (Nm3);

d. the measurement must be made continuously;

e. quality assurance must meet the requirements of the MIO and the related implementing provisions issued by the FDJP.

4.6 Electrical energy

When measuring electrical energy (Mel,y), all the following requirements must be met:

a. the measured quantity of electrical energy to operate heat pumps in the heating system in year y must be measured;

b. an electricity meter must be used as the data source;

c. the measurement must be recorded in kilowatt hours (kWh) or megawatt hours (MWh);

d. the measurement must be made continuously;

e. quality assurance must meet the requirements of the MIO and the related implementing provisions issued by the FDJP.

Annex 3b[[412]](#footnote-412)

(Art. 6 para. 4)

Requirements for calculating emission reductions and for the monitoring concept for landfill gas projects and programmes

1 Scope of application

The requirements of this Annex apply to landfill gas projects and programmes provided:

a. these involve landfills or former landfills that produce methane emissions without the planned lean gas treatment and that contain a sufficiently high proportion of organic waste;

b. the planned lean gas treatment is not already required by law or by official order; and

c. the planned lean gas treatment corresponds as a minimum to the state of the art and has been optimised according to the current and future composition of the landfill gas.

2 Definitions

In this Annex:

a. *flare efficiency (FE)* means the percentage of methane effectively burned during flaring or generally oxidised in gas treatment processes;

b. *aerobic degradation* means the microbial degradation of organic matter under aerobic conditions;

c. *anaerobic degradation* means the microbial degradation of organic matter under anaerobic conditions;

d. *landfill* means a waste plant in which waste is deposited under controlled conditions;

e. *landfill gas* means gas formed by the biological conversion of organic matter contained in landfills;

f. *intermittent flaring* means the irregular combustion of landfill gas due to insufficient methane content;

g. *oxidation factor (OX)* means the percentage of methane in the landfill gas that oxidises in the boundary layer before escaping into the atmosphere;

h. *suction efficiency (SE)* means the percentage of landfill gases treated by a degassing system;

i. *lean gas treatment* means a process for oxidising landfill gas with a methane concentration of less than 25 vol.-%. Oxidation may occur in a flare or in another technical device;

j. *existing degassing systems* means collection systems for landfill gas used for feeding the lean gas treatment process which existed before implementation begins under Article 5 paragraph 2;

k. *new degassing systems* means collection systems for as yet uncollected landfill gas used for feeding the lean gas treatment process which were installed after implementation begins under Article 5 paragraph 2.

3 Requirements for calculating emission reductions

3.1 System boundaries

1.  The system boundaries of the project or programme must encompass the landfill and the fossil-fuel emissions from the lean gas treatment.

2.  The supply routes for the deposited waste must lie outside the system boundary.

3.2 Determining an oxidation factor

For determining the value of the oxidation factor parameter (OX) required to calculate the emission reductions, the following decision tree must be used:



3.3 Ex-ante calculation of emission reductions

The emission reductions can be calculated ex-ante based on measurement data from the previous one to three years or calculated using the following formula:

*ERex-ante,y,flare = (FE – OX) \* SE \* FODCH4,y \* GWPeff,CH4 – PEy* (1)

in which:

ERex-ante,y,flare are the estimated emission reductions from lean gas treatment in year y (tCO2eq).

GWPeff,CH4 is the effective greenhouse gas potential of methane (25.25 tCO2eq / t CH4).

FE is the flare efficiency.

OX is the oxidation factor.

SE is the suction efficiency.

FODCH4,y is the quantity of methane calculated using a “first order decay” formula that is produced by the landfill in year y (t CH4); see formula (2).

PEy are the project emissions in year y.

*FODCH4,y = (16/12) \* F \* DOCf \* ∑x ∑j Aj,x \* DOCj \**

*Exp(-kj(y-x)) \* (1 – Exp(-kj))* (2)

in which:

y is the year for which the methane emissions are calculated.

x is the year in which the landfill was filled with a specific quantity of waste Aj,x of category j, which falls between OY and y.

16/12 is the molecular weight ratio of CH4 to C.

F = 0.5; percentage of methane in the methane/carbon dioxide mixture in the landfill gas.

DOCf is the percentage of biodegradable carbon that is degraded under anaerobic conditions (% by mass).

Aj,x is the quantity of waste in waste category j that was deposited in year x (t waste).

OY is the year the landfill was opened, the first year in which waste was deposited.

j is the waste category.

DOCj is the percentage of degradable organic carbon in the relevant waste category (t C / t waste).

kj is the degradation constant for the relevant waste category j (1/year).

3.4 Ex-post calculation of emission reductions

For new and existing degassing systems, the reduction in methane is calculated ex-post as follows:

*ERex-post,y,flare = (FE – OX) \* GWPeffCH4 \* VDG,y \* cCH4 \* DCH4 – PEy* (3)

in which:

ERex-post,y,flare are the eligible emission reductions determined ex-post with the aid of the emissions measured during the lean gas treatment in year y (tCO2eq).

FE is the flare efficiency.

OX is the oxidation factor.

GWPeff,CH4 is the effective greenhouse gas potential of methane (22.25 tCO2eq/ tCH4).

VDG,y is the volume flow of landfill gas that is measured at the entry to the lean gas treatment process in year y (Nm3); this parameter is replaced in the monitoring by the value measured in accordance with number 4.

cCH4 is the methane content in the landfill gas (% by volume); this parameter is replaced in the monitoring by the value measured in accordance with number 4.

DCH4 is the methane density under standard conditions (0.0007202 tCH4/Nm3).

PEy are the project emissions in year y.

3.5 Calculation of the project emissions

The project emissions from operating the lean gas treatment process are calculated as follows based on the energy sources used:

*PEy = EFGas \* MGas,y* (4)

in which:

EFGas is the emission factor for the gas used [tCO2eq/Nm3]; this parameter is replaced in the monitoring by the value measured in accordance with number 4.

MGas,y is the expected quantity of gas burned in year y [Nm3]; this parameter is replaced in the monitoring by the value measured in accordance with number 4.

4 Requirements for the monitoring concept

1.  For projects and programmes in accordance with this Annex, the monitoring report must be accompanied by the measurement results and documents listed in numbers 4.1–4.6.

2.  The calculation of the emission reductions must be substantiated by the measurement results.

4.1 Flare efficiency

The flare efficiency (FE) value must be determined in the monitoring report as follows:

a. the percentage of methane that is effectively burned during flaring or generally oxidised in gas treatment processes must be stated;

b. the following procedure applies:

1. A value of 90 % must be used as the standard value for the combustion efficiency of a closed flare.

2. Applicants may also use the manufacturer’s specifications, provided it can be shown that these have been complied with.

3. Applicants may make their own measurements.

c. flare efficiency must be stated as a percentage (%);

d. its value must be determined each year.

4.2 Volume flow of landfill gases

When determining the volume flow (VDG,y) all the following requirements must be met:

a. the volume flow of the landfill gases must be determined;

b. measuring devices for determining volume flow must be used as the data source;

c. the measurement must be recorded in standard cubic metres (Nm3);

d. the measurement must be made continuously;

e. the form and regularity for calibrating the measuring devices must be specified in the first monitoring report.

4.3 Methane content of landfill gases

When measuring the methane content (cCH4), all the following requirements must be met:

a. the methane content in the landfill gas must be measured;

b. a methane measuring sensor must be used as the data source;

c. the measurement must be recorded as per cent by volume (Vol-%);

d. the measurement must be made continuously;

e. the form and duration for calibrating the measuring devices must be specified in the first monitoring report.

4.4 Newly installed degassing systems

A comprehensible explanation must be provided of how the collection system has been changed and what degassing systems in accordance with number 2 letter k are designated as new degassing systems.

4.5 Emission factor for gas

When determining the emission factor for the gas used (EFGas), all the following requirements must be met:

a. the Swiss greenhouse gas inventory or a comparable publication must be used as the data source. For liquid gas (butane, propane), Annex 10 must be used;

b. the factor must be recorded in tonnes of carbon dioxide equivalent per standard cubic metre (tCO2eq/Nm3) or in the case of liquid gas (butane, propane) in tonnes of carbon dioxide equivalent per tonne (tCO2eq/t).

4.6 Quantity of gas

When determining the quantity of gas (Mgas,y), all the following requirements must be met:

a. the quantity of gas burned for the lean gas treatment in year y must be determined;

b. volume flow measuring devices or the delivery documents for gas cylinders must be used as the data source;

c. the measurement must be recorded in standard cubic metres (Nm3) or by indicating the number of gas cylinders delivered, together with their content (l);

d. the measurement must be made continuously or when each delivery of gas cylinders is made;

e. quality assurance must be based on the manufacturer’s specifications.

Annex 4[[413]](#footnote-413)

(Art. 25 para. 2)

Calculation of CO2 emissions from vehicles lacking the information listed in Article 25 paragraph 2

1 Calculation of CO2 emissions from cars

1.1 Petrol engine and manual transmission:

CO2 = 0.045 m + 0.345 p + 59.490

1.2 Petrol engine and automatic transmission:

CO2 = 0.069 m + 0.234 p + 36.506

1.3 Petrol engine and hybrid electric drive:

CO2 = 0.046 m + 0.324 p + 38.999

1.4 Diesel engine and manual transmission:

CO2 = 0.100 m + 0.048 p – 16.230

1.5 Diesel engine and automatic transmission:

CO2 = 0.083 m + 0.045 p + 15.290

1.6 Diesel engine and hybrid-electrical-drive system:

CO2 = 0,085 m + 6,157

1.7 Plug-in-Hybrid-electrical-drive system:

CO2 = 0,027 m + 3,730

1.8. The CO2 emissions of cars with internal combustion engines that are powered neither by petrol nor diesel are calculated using the corresponding equations for petrol-powered vehicles, depending on the transmission system used.

1.9 In the case of cars driven solely by electricity and cars with a fuel-cell drive system, a CO2 emission value of 0 g/km applies.

CO2: CO2 emissions (combined) in g/km

m: unladen weight of the vehicle in kg

p: maximum engine power in kW

2 Calculation of the CO2 emissions of vans and light articulated vehicles

2.1 Diesel engine and manual transmission:

CO2 = 0,101 m + 0,505 p – 39.981

2.2 Diesel engine and automatic transmission:

CO2 = 0,108 m – 11,462

CO2: CO2 emissions (combined) in g/km

m: unladen weight of the vehicle in kg

p: maximum engine power in kW

2.3 The CO2 emissions of vans and light articulated vehicles not covered by numbers 2.1 or 2.2 are calculated using the corresponding equations for cars in accordance with Number 1.

3 Rounding of the CO2 emissions

The CO2 emissions are rounded to the first digit following the decimal point as follows:

a. If the second digit following the decimal point is 4 or less, then the number is rounded down.

b. If the second digit following the decimal point is 5 or greater, then the number is rounded up.

Annex 4a[[414]](#footnote-414)

(Art. 28)

Calculation of the individual target

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

1.1 For small-scale importers, the individual CO2 emissions target is calculated individually for each vehicle using the following formula and rounded to three decimal places:

Individual target for the vehicle: z + a ∙ (m – Mt-2) g CO2/km;

1.2 For large-scale importers, the individual target for the average CO2 emissions is calculated individually for each fleet of new vehicles using the following formula and rounded to three decimal places:

Individual target for the fleet of new vehicles: z + a ∙ (Mi,t – Mt-2) g CO2/km;

z: target value for CO2 emissions in accordance with Article 10 para. 4 of the CO2 Act and Article 17*b* of this Ordinance:

for passenger cars: 118g CO2/km

for vans and light articulated vehicles: 186g CO2/km

a: slope of the target value line:

for passenger cars: 0.0333

for vans and light articulated vehicles: 0.096

m: unladen weight of passenger cars or, where applicable, of vans or of light articulated vehicles in kg (Art. 24 and 25)

Mi,t: average unladen weight of the importer’s passenger cars registered for the first time in the reference year or, where applicable, vans or light articulated vehicles of the large-scale importers in kg, rounded to three decimal places

Mt-2: average unladen weight of the passenger cars registered for the first time in Switzerland in the penultimate calendar year before the reference year or, where applicable, vans or light articulated vehicles in kg

2 Average unladen weight

2.1 Passenger cars

The average unladen weight of passenger cars registered for the first time in the following years amounted to:

a. 2015: 1532 kg;

b. 2016: 1563 kg;

c. 2017: 1588 kg;

d. 2018: 1601 kg;

e. 2019: 1636 kg;

f. 2020: 1674 kg;

g. 2021: 1693 kg.

2.2 Vans and light articulated vehicles

The average unladen weight of vans and light articulated vehicles registered for the first time in the following years amounted to:

a. 2018: 2056 kg;

b. 2019: 2067 kg;

c. 2020: 2089 kg;

d. 2021: 2094 kg.

Annex 5[[415]](#footnote-415)

(Art. 29 para. 1)

Sanction amounts for exceeding individual targets (Art. 13 para. 1 of the CO2 Act)

1 Sanction amounts for the reference year 2017

The sanction amounts to be paid if the individual target is exceeded for the reference year 2017:

a. for the first gram of CO2/km (from 0.1 gram up to and including 1 gram) above the individual target: CHF 5.50;

b. for the second gram of CO2/km (from 1.1 gram up to and including 2 grams) above the individual target: CHF 16.50;

c. for the third gram of CO2/km (from 2.1 grams up to and including 3 grams) above the individual target: CHF 27.50;

d. for every additional gram of CO2/km (from 3.1 grams) above the individual target: CHF 104.50.

2 Sanction amounts for the reference year 2018

The sanction amounts to be paid if the individual target is exceeded for the reference year 2018:

a. for the first gram of CO2/km (from 0.1 gram up to and including 1 gram) above the individual target: CHF 5.50;

b. for the second gram of CO2/km (from 1.1 gram up to and including 2 grams) above the individual target: CHF 16.50;

c. for the third gram of CO2/km (from 2.1 grams up to and including 3 grams) above the individual target: CHF 27.50;

d. for every additional gram of CO2/km (from 3.1 grams) above the individual target: CHF 103.50.

3 Sanction amounts for the reference years 2019 and subsequent

The sanction amounts to be paid if the individual target is exceeded amount for each gram of CO2/km (from 0.1 grams):

a. for the reference year 2019: CHF 111.00;

b. for the reference year 2020: CHF 109.00;

c. for the reference year 2021: CHF 103.50;

d. for the reference year 2022: CHF 104;

e. for the reference year 2023: CHF 101.

Annex 6[[416]](#footnote-416)

(Art. 40 para. 1)

Installation operators obliged to participate in the ETS

An installation operator that engages in at least one of the following activities must participate in the ETS:

1. combustion of fossil-fuel or partial fossil-fuel fuels with a total rated thermal input of over 20 MW; excluded is the combustion of fossil-fuel or partial fossil-fuel fuels in installations whose main function is the disposal of municipal waste in accordance with Article 3 letter a of the ADWO[[417]](#footnote-417);

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; the processing of ferrous metals includes in particular processing in rolling mills, reheating furnaces, annealing furnaces, forging plants, foundries and coating and pickling plants

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 the thermal fuels used as reducing agents, of over 20 MW are operated;

10. production of cement clinker in rotary kilns with an 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 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;

13. manufacture of ceramic products by firing, in particular roofing tiles, bricks, refractory bricks, tiles, stoneware or porcelain, with a 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 a 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 a production capacity of over 100 tonnes per day;

24. production of hydrogen (H2) and synthesis gas by reforming or partial oxidation with a production capacity of over 25 tonnes per day;

25. production of soda ash (Na2CO3) and sodium bicarbonate (NaHCO3);

26. production of niacin.

Annex 7[[418]](#footnote-418)

(Art. 42 para. 1 let. a and 66 para. 1 let. a and b and 3 let. a and b)

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

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;

3bis. 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;

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-driven locomotives and ships;

19. warehousing operations in distribution centres;

20. production of fossil-fuel-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 installation operators 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[[419]](#footnote-419)

(Art. 45 para. 1 and 48 para. 1bis)

Calculation of the maximum available quantity of emission allowances for installation operators participating in the ETS and calculation of the quantity in circulation

1 Maximum quantity of emission allowances available to installation operators participating in the ETS

The maximum total quantity of emission allowances available each year to all Installation operators participating in the ETS as a whole is calculated as follows:

*Capi = [∑ ØFZ + ∑ Øemissions] \* [0.826 – (i-2020) \* 0.022]*

Capi Maximum available quantity of Swiss emission allowances for installation operators for the year i

∑ ØFZ: Sum of the average emission allowances allocated annually in the 2008–12 period to installations that were already taken into account in the ETS in the 2008–12 period and have again been taken into account in the ETS starting in 2013

∑ Øemissions: Sum of the average greenhouse gases emitted annually in the 2009–11 period by installations and the greenhouse gas emissions that have been newly taken into account in the ETS starting in 2013.

2 Calculation of the quantity in circulation

2.1 The quantity in circulation under Article 48 paragraph 1bis is the quantity of emission allowances resulting from the supply of emission allowances for installations minus the demand for emission allowances for installations.

2.2 The supply of emission allowances for installations is the sum of the following emission allowances:

a. 157,741 emission allowances that were not used in 2008-2012 and carried over to the 2013-2020 period for operators of installations pursuant to Article 138 paragraph 1 letter a;

b. the emission allowances for installations that were allocated free of charge in the period from 2013 to the previous year;

c. the emission allowances for installations that were auctioned in the period from 2013 to the previous year.

2.3 The demand for emission allowances for installations is the result of the following subtraction: the relevant greenhouse gas emissions of the installations in the period from 2013 to the previous year pursuant to Article 55 minus the emission-reduction certificates delivered to cover the greenhouse gas emissions for the years 2013–2020.

Annex 9[[420]](#footnote-420)

(Art. 46 para. 1, 46*a* para. 2 and 46*b* para. 1 and 3)

Calculation of emission allowances to be allocated free of charge for installation operators in the ETS

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 | 0.217 |
| Iron ore sinter | 0.157 |
| Molten pig iron | 1.288 |
| Pre-bake anodes | 0.312 |
| Aluminium | 1.464 |
| Grey cement clinker | 0.693 |
| White cement clinker | 0.957 |
| Lime | 0.725 |
| Dolomite lime | 0.815 |
| Sintered dolomite | 1.406 |
| Float glass | 0.399 |
| Bottles and containers made of clear glass | 0.290 |
| Bottles and containers made of coloured glass | 0.237 |
| Products made of continuous glass fibre | 0.309 |
| Facing bricks | 0.106 |
| Paving bricks | 0.146 |
| Roofing tiles | 0.120 |
| Spray-dried powder | 0.058 |
| Gypsum | 0.047 |
| Dried secondary gypsum | 0.013 |
| Short-fibre sulphate pulp | 0.091 |
| Long-fibre sulphate pulp | 0.046 |
| Sulphite pulp, thermo-mechanical and mechanical pulp | 0.015 |
| Pulp made of recycled paper | 0.030 |
| Newsprint paper | 0.226 |
| Uncoated fine paper | 0.242 |
| Coated fine paper | 0.242 |
| Tissue paper | 0.254 |
| Test liner and fluting | 0.188 |
| Uncoated paperboard | 0.180 |
| Coated paperboard | 0.207 |
| Nitric acid | 0.230 |
| Adipic acid | 2.12 |
| Vinyl chloride monomer (VCM) | 0.155 |
| Phenol/ acetone | 0.230 |
| S-pvc | 0.066 |
| E-pvc | 0.181 |
| Soda ash | 0.753 |
| Refinery products | 0.0228 |
| Carbon steel obtained using the electric arc process | 0.215 |
| High-alloy steel obtained using the electric arc process | 0.268 |
| Cast iron | 0.282 |
| Mineral wool | 0.536 |
| Gypsum paperboard | 0.110 |
| Industrial soot («Carbon Black») | 1.485 |
| Ammonia | 1.570 |
| Steam cracking | 0.681 |
| Aromatics | 0.0228 |
| Styrene | 0.401 |
| Hydrogen | 6.84 |
| Synthetic gas | 0.187 |
| Ethylene oxide and ethylene glycol | 0.389 |
|  |  |

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:

47.3 emission allowances per TJ of measurable heat, whereby only measurable heat produced or measurable heat imported from other installations whose operators are participating in the ETS is eligible for allocation, provided that this heat is not produced from electricity or by using nuclear energy, and

a. is used within the system boundaries of the installation operator participating in the ETS for manufacturing products, for generating mechanical energy other than that used to generate electricity, for heating or for cooling, but not to generate electricity; or

b. is exported to third parties outside the ETS, with the exception of exports for generating electricity and transmitting imported 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:

42.6 emission allowances per TJ of energy input from 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 process emissions.

1.5 For using gases that come from processes and contain a high proportion of partially oxidised carbon (residual gas), there is an additional free-of-charge allocation to compensate for higher CO2 emissions and lower efficiency in using residual gases in comparison with natural gas. This allocation is only made if the residual gas is created outside of a sub-installation with product benchmark and is used within the installation in the ETS to generate measurable or non-measurable heat or for the production of electricity.

1.6 No emission allowances are allocated free of charge for heat resulting from the manufacture of nitric acid.

1.7 If heat used within a sub-installation with product benchmark is imported from third parties outside the ETS, if the heat originates from the manufacture of nitric acid or if it is generated from electricity or by using nuclear energy, the quantity of emission allowances to be allocated free of charge that is calculated according to the product benchmark shall be reduced by this quantity of heat multiplied by the heat benchmark of 47.3 emission allowances per TJ.

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

2.1 The quantity of emission allowances to be allocated free of charge is calculated per sub-installation for each year of participation in the ETS, subject to numbers 4 and 5, according to the following formula:

*Allocationi = BM \* AR \* AFi \* SKFi*

Allocationi Allocation in year i

BM Benchmark

AR Activity rate (referring to the relevant benchmark)

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

SKFi 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 1.1–1.4.

2.3 The activity rate refers to the relevant benchmark (historical activity rate) and corresponds to the arithmetical mean of the annual values for the 2014–2018 period for the 2021–2025 allocation period and the arithmetical mean of the annual values in 2019–2023 period for the allocation period 2026–2030 allocation period.

2.4 In the absence of annual values for two full calendar years in the reference period in accordance with Number 2.3, the annual value for the first full calendar year after the relevant installations start operating corresponds to the historical activity rate. If the start of operations takes place after 1 January 2021, the quantity of emission allowances to be allocated free of charge for the period between the start of operations and 31 December of the same year shall be calculated using the effective activity rate for this period.

3 Adaptation factors

3.1 For sectors and subsectors that are not listed in the Annex to Decision 2019/708/EU[[421]](#footnote-421), the quantities calculated in accordance with numbers 2 and 4 are multiplied by the following adaptation factors:

3.1.1 for 2021: 0.3

3.1.2 for 2022: 0.3

3.1.3 for 2023: 0.3

3.1.4 for 2024: 0.3

3.1.5 for 2025: 0.3

3.1.6 for 2026: 0.3

3.1.7 for 2027: 0.225

3.1.8 for 2028: 0.15

3.1.9 for 2029: 0.075

3.1.10 for 2030: 0

3.2 If an installation operator delivers heat to a third party, then the customer’s adaptation factor is decisive.

3.3 The adaptation factor for measurable heat amounts to 0.3 if it is distributed via a network and used for heating water, space heating or space cooling in buildings or at locations whose operator does not participate in the ETS,; the foregoing does not apply to measurable heat that is directly or indirectly used to manufacture products or generate electricity.

3.4 For the manufacture of niacin and installations whose main purpose is the disposal of special waste as defined in Article 3 letter c ADWO[[422]](#footnote-422), the adaptation factor amounts to 1.

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 using electricity. For benchmarks of production processes that can be operated with either thermal fuels or electricity, the indirect emissions from electricity used are 0.376 t CO2 per MWh.

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

*Allocationi = (Edirect / (Edirect + Eindirect)) \* BM \* AR \* AFi \* SKFi*

Allocationi Allocation in year i

Edirect Direct emissions from within the corresponding sub-installation with product benchmark in the reference period in accordance with Number 2. Emissions from heat used within or outside the sub-installation that was obtained directly from other ETS operators are also taken into account, at 47.3 t CO2 per TJ.

Eindirect Indirect emissions from the electricity used within the corresponding sub-installation with product benchmark in the reference period in number 2.

BM Benchmark

AR Activity rate (referring to the relevant benchmark)

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

SKFi 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

5 Adjustment of the quantity of emission allowances to be allocated free of charge

5.1 Adjustment of the quantity of emission allowances to be allocated free of charge in accordance with Article 46*b* paragraph 1

5.1.1 The calculated quantity of emission allowances to be allocated free of charge shall be adjusted if the absolute value of the relative deviation between the arithmetical mean of the activity rates for the two previous years and the historical activity rate exceeds 15 per cent. The absolute value of the relative deviation is calculated as follows:

*para. (Xi) = para. (aARi – hAR) / hAR*

para. (Xi) = absolute value of the relative deviation in the year i

aARi = arithmetical mean of the activity rates in the two previous years i-1 and i-2;

hAR = historical activity rate

5.1.2 For the adjustment of the quantity of emission allowances to be allocated free of charge, the following applies as the relevant activity rate:

a. the arithmetical mean of the activity rates in the two previous years; or

b. the relevant activity rate already used for the previous year, if an adjustment was already made in the previous year and the absolute value of the relative deviation still amounts to more than 15 per cent, but does not at the same time exceed at least the next higher or next lower 5-per cent interval (for example 20–25 per cent, 25–30 per cent).

5.2 Adjustment of the quantity of emission allowances to be allocated free of charge in accordance with Art. 46*b* paragraph 4

5.2.1 The calculated quantity of emission allowances to be allocated free of charge shall be adjusted annually if the absolute value of the relative deviation between the arithmetical mean of the values of any one of the parameters for the two previous years used in calculating the allocation amounts to more than 15 per cent of the historical value of the same parameter. The absolute value of the relative deviation is calculated as follows:

*para. (Rm) = para. (aZPi – hZP) / hZP*

para. (Rm) = absolute value of the relative deviation in the year i

aZPi = arithmetical mean of the values of a parameter in accordance with Number 5.2.3 for the two previous years i-1 and i-2;

hZP = historical value of the parameter in the reference period in accordance with Number 2.

5.2.2 For the adjustment of the quantity of emission allowances to be allocated free of charge for the year I, aZP is the relevant value of the parameter.

5.2.3 The parameters taken into account when calculating the allocation are in particular:

1. the heat used within a product benchmark in accordance with number 1.7;

2. the ratio of direct emissions to the sum of the direct and indirect emissions in accordance with number 4.1.

Annex 10[[423]](#footnote-423)

(Art. 86 para. 1 and 89 para. 2)

Motor fuels for which CO2 emissions must be compensated

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Customs tariff number[[424]](#footnote-424) | Description | Emission factor t CO2 per 1000 kg | Emission factor t CO2 per TJ | Emission factor t CO2 per m3 |
| 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/m3 |
| 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/m3 |
| 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/m3 |
| 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/m3 |
| 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/m3 |
| 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/m3 |
| 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/m3 |
| 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/m3 |
| 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/m3 |
| 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/m3 |
| \* at 15 °C | | | | |
| \*\* at –161.5 °C | | | | |
| \*\*\* at 0 °C, 1 bar | | | | |

Annex 11[[425]](#footnote-425)

(Art. 94 para. 2)

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

1 ...

2 Levy rates

The following tax rates apply to the following fuels:

|  |  |  |
| --- | --- | --- |
| Customs tariff number[[426]](#footnote-426) | Description | Levy in CHF |
|  |  | 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 | 283.20 |
| 1200 | –  –  bituminous coal | 283.20 |
| 1900 | –  –  other coal | 283.20 |
| 2000 | – briquettes, ovoids and similar solid fuels manufactured from coal | 283.20 |
| 2702. | Lignite, whether agglomerated or not, excluding jet: |  |
| 1000 | –  lignite, whether agglomerated or not, but not agglomerated | 272.40 |
| 2000 | –  agglomerated lignite | 272.40 |
| 2704. 0000 | Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon | 340.80 |
|  |  | 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 | 278.40 |
| 1292 | –  –  –  –  white spirit | 278.40 |

| Customs tariff number | Description | | Levy in CHF |
| --- | --- | --- | --- |
| 1299 | –  –  –  –  other | | 278.40 |
|  | –  –  other: | |  |
|  | –  –  –  for use as fuel: | |  |
| 1991 | –  –  –  –  petroleum oil | | 301.20 |
| 1992 | –  –  –  –  heating oils: | |  |
|  | –  –  –  –  –  extra light | | 318.00 |
|  |  | | per 1000 kg |
|  | –  –  –  –  –  medium, having a sulphur content | | 380.40 |
| 1993 | | –  –  –  –  Unmixed distillates of mineral oils, of which less than 20 % distils, by volume, below 300°C | 379.40 | |
|  |  | |  |
| 1999 | –  –  –  –  other distillates and products: | |  |
|  |  | | per 1000 l  at 15°C |
| 1999 | –  –  –  –  – gas oil | | 318.00 |
|  |  | | per 1000 kg |
|  | –  –  –  –  –  other | | 380.40 |
|  |  | | 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-fuel portion) | | 318.00 |
| 2711. | Petroleum gases and other gaseous hydrocarbons: | |  |
|  | –  liquefied: | |  |
|  | –  –  natural gas: | |  |
| 1190 | –  –  –  other | | 321.60 |
|  |  | | per 1000 l  at 15°C |
|  | –  –  propane: | |  |
| 1290 | –  –  –  other | | 182.40 |
|  | –  –  butane: | |  |
| 1390 | –  –  –  other | | 211.20 |
|  | –  –  ethylene, propylene, butylene and butadiene: | |  |
| 1490 | –  –  –  other | | 234.00 |
|  | –  –  other: | |  |
| 1990 | –  –  –  other | | 234.00 |
|  |  | | per 1000 kg |
|  | –  in gaseous state: | |  |
|  | –  –  natural gas: | |  |
| 2190 | –  –  –  other | | 321.60 |
|  | –  –  other: | |  |
| 2990 | –  –  –  other | | 331.30 |
| 2713. | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals: | |  |
|  | –  petroleum coke: | |  |
| 1100 | –  –  not calcined | | 349.20 |
| 1200 | –  –  calcined | | 349.20 |
|  |  | | per 1000 l  at 15°C |
| 2905. | Acyclic alcohols and their halogen, sulfo-, nitro- or nitroso derivatives:  –  saturated monovalent alcohols:  –  – methanol (methyl alcohol): | |  | |
| 1190 | – – – other (only fossil-fuel portion) | | 130.75 | |
| 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-fuel portion) | | 318.00 |
| ... | thermal fuels from other fossil-fuel source materials | | 278.40 |

3 Amount of the CO2 levy and levy rates for fuels for certain stationary uses

3.1 Amount of the CO2 levy

The CO2 levy amounts to CHF 120 per tonne of CO2 if the fuels are used:

a. to power CHP plants, turbines or motors of stationary heat pumps for the generation of heat or alternating heat and cooling; or

b. to generate electricity in thermal plants.

3.2 Levy rates

The fuels used in accordance with number 3.1 are subject to the levy rates under number 2.

Annex 12[[427]](#footnote-427)

(Art. 112–113*b*)

Direct use of geothermal energy for the provision of heat

1 Prospecting and development

1.1 Prospecting covers investigations which on the one hand serve to characterise the subsoil of a presumed geothermal reservoir and, on the other hand, determine the above-ground site and the underground landing point of an exploration well.

1.2 Development covers exploration by drilling and extracting hot water and the possibility of returning the extracted water into the geothermal reservoir.

2 Eligible investment costs

2.1 Eligible costs with regard to prospecting are the costs of implementation, planning and project management as well as the applicant’s own work, provided that they are actual costs and are directly necessary for the economic and appropriate implementation of the project and which cover:

a. the acquisition of new geodata in the prospecting area;

b. work required for the acquisition of new geodata;

c. analysis and interpretation.

2.2 Eligible costs with regard to development are the costs of implementation, planning and project management as well as the applicant’s own work, provided that they are actual costs and are directly necessary for the economic and appropriate implementation of the project and which cover:

a. the preparation, construction and dismantling of the drilling site;

b. drilling, including pipework, cementation and completion for all planned production, injection, and monitoring wells;

c. borehole and reservoir stimulation;

d. borehole tests;

e. borehole measurements including instrumentation;

f. circulation tests;

g. analyses of substances found;

h. geological monitoring, data analysis and interpretation.

2.3 Planning and project management costs shall be taken into account up to a maximum of 15 per cent of the eligible implementation costs. Costs incurred prior to submission of the application are eligible.

2.4 The applicant's own work, such as planning or implementation work, is eligible only if it is customary and can be proven by means of a detailed work report.

2.5 The costs incurred within the framework of official processes concerning prospecting and development shall not constitute eligible costs.

3 Procedure to support prospecting

3.1 Application

The application must provide information on the technical, economic, legal, safety, environmental protection and organisational aspects of the project, in particular on:

a. the current state of knowledge in the exploration area including all existing processed geodata, analyses and interpretations;

b. the geological prospecting planned for determining the sites and landing points of a well and the location and characterisation of a geothermal well, and the expected added value in terms of an increase in the probability of successful development;

c. utilisation concepts for successful prospecting and preliminary feasibility studies;

d. detailed schedules and cost estimates with deviations of no more than 20 per cent;

e. the measures planned to identify hazards and risks to health, occupational and operational safety, and the environment, in particular drinking water resources, and the measures planned to reduce these risks to a level that is as low, reasonable and practicable as possible.

3.2 Examination of the application

3.2.1 The SFOE shall appoint a representative of the Federal Office of Topography (swisstopo) to the independent panel of experts, in particular to assess the geoscientific project components and the added value for exploration in Switzerland.

3.2.2 The panel of experts shall examine and assess the application on the basis of the information referred to in point 3.1 and in particular with regard to:

a. the planned prospecting work and project management;

b. the technical and qualitative state of the planned work and the degree of innovation;

c. the question of how much the prospecting work increases the probability of finding and closing a geothermal reservoir;

d. the added value for exploring the substrate of Switzerland for geothermal reservoirs;

e. the management of risks to health, occupational and operational safety and the environment.

3.2.3 If the panel of experts assesses the project positively, it shall in particular make a recommendation to the SFOE on:

a. the expected increase in the probability of finding a geothermal reservoir;

b. the deadlines for the project stages;

c. the amount of the contribution to be granted for prospecting;

d. the appointment of a representative of swisstopo as project supervisor.

3.3 Contract

Where the contribution for prospecting can be granted, the following points in particular shall be regulated in the contract under Article 113 paragraph 5:

a. the milestones to be reached by the applicant and the deadlines to be met;

b. the applicant’s obligation to inform the SFOE, in particular with regard to financial reports, final accounts and any changes to the project;

c. the scope, conditions and due date of the contribution for prospecting;

d. subject to cantonal monopolies, the transfer, free of charge, of the installation to the Confederation and the granting to the Confederation of the right to purchase the property if a project is discontinued and not used for any other purpose;

e. the disclosure of all financial data necessary to calculate any losses or gains under Article 113*b*;

f. reasons leading to termination of the contract;

g. further requirements.

3.4 Project implementation and completion

3.4.1 The project engineer carries out the planned prospecting work.

3.4.2 The project supervisor oversees the project during prospecting work; he or she evaluates the results of the prospecting work. He or she may consult the panel of experts in order to fulfil his or her tasks. He or she reports regularly to the SFOE and the panel of experts.

3.4.3 If the milestones or deadlines under point 3.3 letter a are not met, the SFOE may terminate the contract immediately.

3.4.4 After completion of the work, the panel of experts shall evaluate the results of the prospecting work for the SFOE and assess them with regard to the expected increase in the probability of finding a suspected geothermal reservoir.

4 Procedures to support development

4.1 An application for support for development may only be submitted if prospecting has been carried out beforehand in the area concerned and a prospecting report regarding the probability of a presumed geothermal reservoir is available.

4.2 Application

The application must provide information on the technical, economic, legal, safety, environmental protection and organisational aspects of the project, and in particular on:

a. the detailed drilling, completion, measuring and testing programme for all planned drilling;

b. detailed schedules and cost estimates with deviations of no more than 20 per cent;

c. the expected properties of the presumed geothermal reservoir, in particular its temperature in the borehole at the level of the reservoir and its transport properties;

d. the planned use of the wells and the geothermal reservoir if the results do not meet expectations;

e. the measures planned to identify hazards and risks to health, occupational and operational safety, and the environment, in particular drinking water resources, and the measures planned to reduce these risks to a level that is as low, reasonable and as practicable as possible;

f. the innovations planned to open up geothermal reservoirs in Switzerland in a reliable and promising manner;

g. the importance of development works in relation to the exploration of Switzerland’s subsoil for geothermal reservoirs;

h. the intended legal form or name and business of the operating installation operator;

i. the financing and administrative costs of the development, construction, extension, operation and dismantling phases;

j. using the hot groundwater obtained on the basis of a utilisation concept, a description of the planned heat consumers and their integration into the project, including the expected reductions in CO2 emissions.

4.3 Examination of the application

4.3.1 The SFOE shall appoint a representative of swisstopo to the independent panel of experts, in particular to assess the geoscientific project components and the added value for exploration in Switzerland.

4.3.2 The panel of experts shall examine and assess the application on the basis of the information referred to in point 4.2 and in particular with regard to:

a. the expected properties of the geothermal reservoir, in particular with regard to the temperature in the borehole at the level of the reservoir and its transport properties;

b. the technical and qualitative state of the planned work and the degree of innovation;

c. the added value for exploring the substrate of Switzerland for geothermal reservoirs;

d. the management of risks to health, occupational and operational safety and the environment.

4.3.3 If the panel of experts assesses the application positively, it shall in particular make a recommendation to the SFOE on:

a. the expected temperature of the reservoir in the borehole at the level of the reservoir and its transport properties;

b. the deadlines for the project stages;

c. the amount of the development contribution to be granted;

d. the appointment of an independent expert to accompany the project.

4.4 Contract

Where the contribution for development may be granted, the following points in particular shall be settled in the contract under Article 113 paragraph 5:

a. the milestones to be reached by the applicant and the deadlines to be met;

b. the applicant’s obligation to inform the SFOE, in particular with regard to financial reports, final accounts and any changes to the project;

c. scope, conditions and due date of the contribution for development;

d. subject to cantonal monopolies, the transfer, free of charge, of the installation to the Confederation and the granting to the Confederation of the right to purchase the property if a project is discontinued and not used for any other purpose;

e. the disclosure of all financial data necessary to calculate any losses or gains under Article 113*b*;

f. reasons leading to termination of the contract;

g. further requirements.

4.5 Project implementation and completion

4.5.1 The project engineer carries out the planned development work.

4.5.2 The project supervisor oversees the project during prospecting work and evaluates the results of the development work, in particular with regard to the temperature and transport properties of the reservoir. He or she may consult the panel of experts in order to fulfil his or her tasks. He or she reports regularly to the SFOE and the panel of experts.

4.5.3 If the milestones or deadlines under point 4.4 letter a are not met, the SFOE may terminate the contract immediately.

4.5.4 No later than six months after completion of the development work, the panel of experts shall evaluate the results of the development work.

4.5.5 The SFOE shall inform the project engineer of the results of the assessment, in particular those relating to the geothermal reservoir.

5 Geodata

5.1 The applicant shall make the respective geodata available free of charge to swisstopo and to the canton where the prospecting and development is taking place in accordance with the technical specifications of swisstopo no later than six months after the data was collected.

5.2 swisstopo may use and process these geodata in accordance with the objectives of the Geoinformation Act of 5 October 2007[[428]](#footnote-428) and the Geological Survey Ordinance of 21 May 2008[[429]](#footnote-429); the cantons with prospecting and development sites may do so in accordance with their respective regulations.

5.3 It shall make the primary and the processed primary geodata available to the public within 24 months after completion of prospecting and within 12 months after completion of development.

Annex 13[[430]](#footnote-430)

(Art. 46*d*)

Aircraft operators obliged to participate in the ETS

1. Aircraft operators are obliged to participate in the ETS if they perform the following flights:

a. domestic flights in Switzerland;

b. flights from Switzerland to member states of the EEA;

c. flights from Switzerland to the United Kingdom of Great Britain and Northern Ireland (UK).

2. The following flights are exempted:

a. flights performed exclusively for the transport on official mission of a reigning monarch and his/her immediate family, heads of state, heads of government and government ministers, where this is substantiated by an appropriate status indicator in the flight plan;

b. military, customs and police flights;

c. flights relating to search and rescue, fire-fighting flights, humanitarian flights and emergency medical service flights;

d. flights performed exclusively under visual flight rules as defined in Annex 2 of the Convention of 7 December 1944[[431]](#footnote-431) on International Civil Aviation;

e. flights terminating at the aerodrome from which the aircraft has taken off and during which no planned intermediate landing has been made;

f. training flights performed exclusively in order to acquire or maintain a licence, or a rating in the case of cockpit flight crew, where this is substantiated by an appropriate remark in the flight plan provided that the flights are not for the transport of passengers and/or cargo or for the positioning or ferrying of aircraft;

g. flights performed exclusively for the purpose of scientific research;

h. flights performed exclusively for the purpose of checking, testing or certifying aircraft or airborne or ground-based equipment;

i. flights performed by aircraft with a certified maximum take-off mass of less than 5,700 kilograms;

j. flights performed by commercial operators in each of three consecutive four-month periods if they perform fewer than 243 flights in accordance with number 1 or if their total annual emissions of CO2 are below 10,000 tonnes;

k. flights performed by non-commercial operators if the total annual emissions of CO2 from the flights performed by these operators in accordance with number 1 are below 1,000 tonnes;

l. flights from Switzerland to an aerodrome in the following territories:

1. Guadeloupe,

2. French Guiana,

3. Martinique,

4. Mayotte,

5. Réunion,

6. Saint Martin,

7. Azores,

8. Madeira,

9. Canary Islands.

3. The exemptions cited in number 2 letters j and k do not apply to aircraft operators subject to the European ETS.

4. For the allocation of flights to the four-month periods cited in number 2 letter j, it is the local take-off time of each flight that is of relevance.

Annex 14[[432]](#footnote-432)

(Art. 46*d* para. 1 and 2, 51 para. 1, 2 and 4, 52 para. 1, 6 and 7, 53 para. 1 and 2, 55 para. 2 and 130 para. 1)

Competent authority for ETS participants

1 Installation operators

For installation operators participating in the ETS, the FOEN is the competent authority.

2 Aircraft operators

2.1 For aircraft operators obliged to participate in the ETS, the state competent for their administration is determined in accordance with the Ordinance (EC) No 748/2009[[433]](#footnote-433).

2.2 Decisive for the administration of aircraft operators is:

a. which state issued the operating licence; or

b. the highest attributed estimated value for CO2 emissions of the respective aircraft operator in comparison with the other states.

2.3 In the case of administration by Switzerland, the FOEN is the competent authority.

Annex 15[[434]](#footnote-434)

(Art. 46*e* and 46*f*)

Calculation of the maximum available quantity of emission allowances and the quantity of emission allowances to be allocated free of charge for aircraft

1. The quantity of emission allowances is based on the following benchmark:

0.000642186914222035 emission allowances per tonne-kilometre

2. The maximum quantity of emission allowances for aircraft available as a whole in 2020 is calculated as follows:

Cap2020 = ∑tkmCH-ETS \* BM \* 100 / 82

Cap2020 Emissions cap for 2020

∑tkmCH-ETS Sum of tonne-kilometres in 2018 in the Swiss ETS

BM Benchmark

3. The annually maximum available quantity of emission allowances for aircraft from 2021 shall be calculated as follows using the emissions cap for 2020 and the annual reduction factor of 2.2 per cent relative to 2020:

*Cap202x = Cap2020 – x \* 0.022 \* Cap2020*

Cap202x emissions cap for 202x; where x = 1, 2, 3, etc.

4. The annually maximum available quantity of emission allowances is used as follows:

a. 82 per cent are available for allocation free of charge to aircraft operators;

b. 15 per cent is withheld for the auction;

c. 3 per cent is withheld for new or fast-growing aircraft operators.

5. In 2020, the quantity of emission allowances that are withheld in accordance with Article 46*e* paragraph 3 letter c for 2020 shall be deleted.

6. The quantity of emission allowances to be allocated free of charge to an aircraft operator for 2020 is calculated according to the following formula:

Allocation = ∑tkmoperator \* BM

∑tkmoperator Sum of the operator’s tonne-kilometres in 2018 in the Swiss ETS

BM Benchmark

7. The quantity of emission allowances to be allocated to an aircraft operator from 2021 free of charge is calculated according to the following formula:

*Allocation202x = Allocation2020 – x \* 0.022 \* Allocation2020*

Allocation202x allocation for 202x; where x = 1, 2, 3 etc.

Annex 16[[435]](#footnote-435)

(Art. 51)

Requirements for the monitoring plan

1 Monitoring plan for installation operators

The monitoring plan must specify how the installation operator ensures that:

a. standardised or other established procedures are used for the measurement or calculation of greenhouse gas emissions and energy consumption;

b. the greenhouse gas emissions and energy consumption 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 and energy consumption are traceable and transparent;

d. the data required to assess an adjustment to the quantity of emission allowances to be allocated free of charge under Article 46*b* is fully, consistently and precisely recorded and is comprehensible.

2 Monitoring plan for aircraft operators

2.1 The monitoring plan must guarantee that all flights for which CO2 emission data have to be collected are included and that the CO2 emissions for each flight are calculated accurately. The emissions are calculated in accordance with no. 3.

2.2 The monitoring plan must include the following information:

a. the details required to identify the aircraft operator;

b. the details required to identify the aircraft operated and fuel type assigned to each type of aircraft;

c. a description of the methodology for ensuring the complete acquisition of data for all aircraft for which data have to be recorded;

d. a description of the methodology for ensuring the complete recording of all flights for which data have to be recorded;

e. a description of the methodology for calculating the CO2 emissions for each flight.

2.3 In the case of aircraft operators that generate CO2 emissions of more than 25,000 tonnes per year, the monitoring plan must also include the following information:

a. a procedure for recording the fuel consumption of each aircraft;

b. a methodology for eliminating data gaps.

2.4 In the event of a change in the status of the aircraft operator in accordance with Article 52 paragraph 5 (qualification as a small emitter) the monitoring plan must be resubmitted to the FOEN for evaluation.

3 Calculation of the CO2 emissions of aircraft

3.1 The CO2 emissions in tonnes are calculated according to the following formula:

CO2 emissions [f CO2] = fuel consumed [f fuel] x emission factor [f CO2/f fuel].

3.2 The following emission factors [f CO2/f fuel] apply to the following fuels:

Kerosene (jet A-1 or jet A): 3.15

Jet B: 3.10

Aviation gasoline (AvGas): 3.10

3.3 The emission factor of biomass fuels is zero provided the biomass used meets the sustainability criteria in accordance with Article 29 of Directive (EU) 2018/2001[[436]](#footnote-436).

Annex 17[[437]](#footnote-437)

(Art. 52)

Requirements for the monitoring report

1 Monitoring report for installation operators

1.1 The monitoring report must contain:

a. information about the greenhouse gas emissions and energy consumption and their development;

b. information about the data required to assess an adjustment to the quantity of emission allowances to be allocated free of charge under Article 46*b*;

c. accounting for the sources of energy;

d. information about any changes in production capacities;

e. quantities (primary data) and parameters applied in calculating the greenhouse gas emissions and energy consumption;

f. operating times of measuring systems, details of measurement failures and how they are taken into account and comprehensible measurement results.

1.2 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.

2 Monitoring report for aircraft operators

2.1 The monitoring report must contain:

a. the information required to identify the aircraft operator;

b. the information required to identify the verifier responsible for verifying the monitoring report unless the aircraft operator is exempted from the verification obligation as a small emitter;

c. a reference to the approved monitoring plan and a description and substantiation of any deviations from the underlying monitoring plan;

d. the information required to identify the aircraft used;

e. the total number of flights recorded;

f. the emission factor and fuel consumption for each fuel type for which the CO2 emissions are calculated;

g. the total of all CO2 emissions for flights for which data have to be recorded and which were performed by the operator in the calendar year, broken down by state of departure and state of arrival and broken down by Swiss ETS and European Union ETS;

h. in the event of data gaps, a description of the reasons for the data gaps, the method used to estimate the substitute data and the emissions calculated on the basis of it;

i. for each aerodrome pair, the ICAO aerodrome designation and the number of flights for which the data have to be recorded and the respective annual emissions.

2.2 Small emitters under Article 54 paragraph 1 of Implementing Regulation (EU) 2018/2066[[438]](#footnote-438) may estimate their fuel consumption using an instrument for small emitters in accordance with Article 54 paragraph 2 of Implementing Regulation (EU) No 2018/2066.

Annex 18[[439]](#footnote-439)

(Art. 52)

Verification of the monitoring reports of aircraft operators and requirements to be met by the verifier

1 Duties of the verifier and the aircraft operator

1.1 The verifier shall verify the reliability, credibility and accuracy of the monitoring systems, the submitted data and other information as specified in Annex 18 number 2. In particular it shall ensure that the data permit the calculation of the CO2 emissions.

1.2 The aircraft operator shall grant the verifier access to all data and documentation that are required for the verification procedure. In particular, the aircraft operator shall obtain from Eurocontrol the necessary flight operator data or equivalent data and make them available to the verifier.

2 Specific requirements concerning verification

2.1 The verifier shall ensure that all flights have been taken into account:

a. for which the aircraft operator is responsible;

b. that have in fact been performed;

c. for which data have to be recorded in accordance with this Ordinance.

2.2 For this purpose the verifier shall use the flight plan data and the data obtained by the aircraft operator from Eurocontrol or other sources.

3 Verification steps

The verification of monitoring reports shall be carried out as follows:

3.1 analysis of all activities carried out by the aircraft operator (strategic analysis);

3.2 performance of random checks in order to determine the reliability of the submitted data and other information (process analysis);

3.3 analysis of error risk relating to the utilised data, and examination of the procedures for limiting error risk (risk analysis);

3.4 preparation of a verification report in which it is stated whether the monitoring report meets the requirements of this Ordinance. The verification report shall list all relevant aspects of the activities carried out within the scope of the verification procedure.

4 Requirements to be met by the verifier

4.1 The verifier must be accredited for the mandated verification activity in accordance with:

a. the Accreditation and Designation Ordinance of 17 June 1996;[[440]](#footnote-440) or

b. Ordinance (EC) No 765/2008[[441]](#footnote-441) and Implementing Regulation (EU) 2018/2067[[442]](#footnote-442).

4.2 The verifier must be independent of the aircraft operator and perform its duties professionally and objectively.

4.3 The verifier must be able to demonstrate that it possesses the required competence to verify CO2 emission data in the civil aviation sector and is familiar with the way in which all information for the monitoring report is produced, in particular with respect to the acquisition, calculation and transmission of data.

4.4 The verifier must be familiar with all the relevant provisions and applicable legal and administrative regulations.

# Inhaltsverzeichnis

1. Kapitel: Allgemeine Bestimmungen

1. Abschnitt: Treibhausgase

Art. 1

2. Abschnitt: Begriffe

Art. 2

3. Abschnitt: Sektorielle Zwischenziele

Art. 3

4. Abschnitt: …

*Aufgehoben* Art. 4

*Aufgehoben* Art. 4*a*

5. Abschnitt: Bescheinigungen für Projekte und Programme für Emissionsverminderungen or die Erhöhung der Senkenleistungen im In- und Ausland

Anforderungen Art. 5

Programme Art. 5*a*

Wissenschaftliche Begleitung Art. 5*b*

Validierung von Projekten und Programmen Art. 6

Gesuch um die Beurteilung der Eignung eines Projekts or Programms für das Ausstellen von Bescheinigungen Art. 7

Entscheid über die Eignung eines Projekts or Programms für das Ausstellen von Bescheinigungen Art. 8

Anmerkung im Grundbuch Art. 8*a*

Verlängerung der Kreditierungsperiode Art. 8*b*

Monitoringbericht und Verifizierung des Monitoringberichts Art. 9

Ausstellung der Bescheinigungen Art. 10

Wesentliche Änderungen des Projekts or des Programms Art. 11

5*a*. Abschnitt: Bescheinigungen für operator von Anlagen

Bescheinigungen für operator mit Verminderungsverpflichtung Art. 12

Bescheinigungen für operator von Anlagen mit Zielvereinbarung über die Entwicklung des Energieverbrauchs Art. 12*a*

5*b*. Abschnitt: Verwaltung von Bescheinigungen und Datenschutz

Verwaltung der Bescheinigungen und der Daten Art. 13

Veröffentlichung von Informationen Art. 14

6. Abschnitt: Koordination der Anpassungsmassnahmen

Art. 15

2. Kapitel: Technische Massnahmen zur Verminderung der CO2-emissions von Gebäuden

Art. 16

3. Kapitel: Massnahmen zur Verminderung der CO2-emissions von Personenwagen, Lieferwagen und leichten Sattelschleppern

1. Abschnitt: Allgemeine Bestimmungen

Persönlicher Geltungsbereich Art. 17

Personenwagen Art. 17*a*

Lieferwagen Art. 17*b*

Leichter Sattelschlepper Art. 17*c*

Erstmaliges Inverkehrsetzen Art. 17*d*

Referenzjahr Art. 17*e*

Anwendbare Prüf- und Korrelationsverfahren und Zielwerte nach Artikel 10 Absätze 1 und 2 des CO2-Gesetzes Art. 17*f*

2. Abschnitt: Importeure und Hersteller

Grossimporteur Art. 18

*Aufgehoben* Art. 19

Kleinimporteur Art. 20

Hersteller Art. 21

Emissionsgemeinschaft Art. 22

Vereinbarung zur Übernahme von Fahrzeugen Art. 22*a*

3. Abschnitt: Bemessungsgrundlagen

Pflichten der Importeure Art. 23

Quellen der Daten für die Berechnung der Zielvorgabe und der durchschnittlichen CO2-emissions der Neuwagenflotte Art. 24

Bestimmung der CO2-emissions eines Fahrzeugs Art. 25

CO2-vermindernde Faktoren bei Fahrzeugen Art. 26

Berechnung der durchschnittlichen CO2-emissions bei Grossimporteuren Art. 27

Individuelle Zielvorgabe Art. 28

Sanktionsbeträge Art. 29

4. Abschnitt: Berechnung und Erhebung der Sanktion bei Grossimporteuren

Sanktion bei Überschreiten der individuellen Zielvorgabe Art. 30

Quartalsweise Anzahlungen Art. 31

*Aufgehoben* Art. 32 und 33

Sicherheiten Art. 34

5. Abschnitt: Berechnung und Erhebung der Sanktion bei Kleinimporteuren

Art. 35

6. Abschnitt: Berichterstattung und Information der Öffentlichkeit

Art. 36

7. Abschnitt: Verwendung des Ertrags aus der Sanktion nach Artikel 13 des CO2‑Gesetzes

Art. 37

*Aufgehoben* Art. 38 und 39

4. Kapitel: Emissionshandelssystem

1. Abschnitt: operator von Anlagen

Zur Teilnahme verpflichtete operator von Anlagen Art. 40

Ausnahme von der Pflicht zur Teilnahme Art. 41

Teilnahme auf Gesuch Art. 42

Nicht berücksichtigte Anlagen Art. 43

Austritt Art. 43*a*

Verfügung Art. 44

Maximal zur Verfügung stehende Menge der Emissionsrechte Art. 45

Kostenlose Zuteilung von Emissionsrechten Art. 46

Kostenlose Zuteilung von Emissionsrechten für operator von Anlagen, die neu am EHS teilnehmen und für operator von Anlagen mit neuen Zuteilungselementen Art. 46*a*

Anpassung der Menge der kostenlos zuzuteilenden Emissionsrechte Art. 46*b*

*Aufgehoben* Art. 46*c*

1*a*. Abschnitt: operator von Luftfahrzeugen

Zur Teilnahme verpflichtete operator von Luftfahrzeugen Art. 46*d*

Maximal zur Verfügung stehende Menge der Emissionsrechte Art. 46*e*

Kostenlose Zuteilung von Emissionsrechten Art. 46*f*

2. Abschnitt: Versteigerung von Emissionsrechten

Berechtigung zur Teilnahme Art. 47

Durchführung der Versteigerung Art. 48

Für die Teilnahme einzureichende Angaben Art. 49

Verbindlichkeit der Versteigerungsgebote Art. 49*a*

3. Abschnitt: Datenerhebung und Monitoring

Datenerhebung Art. 50

Monitoringkonzept Art. 51

Monitoringbericht Art. 52

Meldepflicht bei Änderungen Art. 53

Aufgaben der Kantone Art. 54

4. Abschnitt: Pflicht zur Abgabe von Emissionsrechten

Pflicht Art. 55

Härtefall Art. 55*a*

*Aufgehoben* Art. 55*b*–55*d*

Nichteinhaltung der Pflicht Art. 56

5. Abschnitt: Emissionshandelsregister

Grundsatz Art. 57

Kontoeröffnung Art. 58

Zustellungsdomizil und Sitz or Wohnsitz Art. 59

Ablehnung einer Kontoeröffnung Art. 59*a*

Eintragung ins Emissionshandelsregister Art. 60

Transaktionen Art. 61

Registerführung Art. 62

Haftungsausschluss Art. 63

Kontosperrung und -schliessung Art. 64

Veröffentlichung von Informationen und Datenschutz Art. 65

5. Kapitel: Verpflichtung zur Verminderung der Treibhausgasemissionen

Voraussetzungen Art. 66

Emissionsziel Art. 67

Massnahmenziel Art. 68

Gesuch um Festlegung einer Verminderungsverpflichtung Art. 69

Verfügung Art. 70

Produkteverbesserungen ausserhalb der eigenen Produktionsanlagen Art. 71

Monitoringbericht Art. 72

Anpassung des Emissionsziels Art. 73

Anpassung des Massnahmenziels Art. 74

Anrechnung von Bescheinigungen an das Emissionsziel Art. 74*a*

Anpassung der Verminderungsverpflichtung von operatorn von CHP plants Art. 74*b*

Anrechnung von Emissionsminderungszertifikaten Art. 75

Nichterfüllung der Verminderungsverpflichtung und der Investitionspflicht Art. 76

Sicherstellung der Sanktion Art. 77

Meldepflicht bei Änderungen Art. 78

Veröffentlichung von Informationen Art. 79

6. Kapitel: …

*Aufgehoben* Art. 80–85

7. Kapitel: Kompensation der CO2-emissions von Treibstoffen

Kompensationspflicht Art. 86

Ausnahme von der Kompensationspflicht bei geringen Mengen Art. 87

Kompensationsgemeinschaften Art. 88

Kompensationssatz Art. 89

Zulässige Kompensationsmassnahmen Art. 90

Erfüllung der Kompensationspflicht Art. 91

Nichterfüllung der Kompensationspflicht Art. 92

8. Kapitel: CO2-Abgabe

1. Abschnitt: Allgemeine Bestimmungen

Abgabeobjekt Art. 93

Abgabesatz Art. 94

Nachweis der Abgabeentrichtung Art. 95

2. Abschnitt: Rückerstattung der CO2-Abgabe

Anspruch auf Rückerstattung Art. 96

Rückerstattung für operator von CHP plants mit Verminderungsverpflichtung Art. 96*a*

Rückerstattung für operator von fossil-thermischen Kraftwerken Art. 96*b*

Gesuch um Rückerstattung Art. 97

Periodizität der Rückerstattung Art. 98

Rückerstattung für operator von CHP plants, die weder am EHS teilnehmen noch einer Verminderungsverpflichtung unterliegen Art. 98*a*

Gesuch um Rückerstattung für operator von CHP plants, die weder am EHS teilnehmen noch einer Verminderungsverpflichtung unterliegen Art. 98*b*

Periodizität der Rückerstattung für operator von CHP plants, die weder am EHS teilnehmen noch einer Verminderungsverpflichtung unterliegen Art. 98*c*

Rückerstattung für nicht energetische Nutzung Art. 99

Periodizität der Rückerstattung für nicht energetische Nutzung Art. 100

Aufbewahrung von Belegen Art. 101

Mindestbetrag für eine Rückerstattung Art. 102

Aufschub der Rückerstattung Art. 103

9. Kapitel: Verwendung der Erträge aus der CO2-Abgabe

1. Abschnitt: Globalbeiträge zur langfristigen Verminderung der CO2-emissions bei Gebäuden

Globalbeitragsberechtigung Art. 104

Verfahren Art. 105

Einsatz der Mittel Art. 106

Auszahlung Art. 107

Vollzugskosten Art. 108

Kommunikation Art. 109

Berichterstattung Art. 110

Kontrolle Art. 111

*Aufgehoben* Art. 111*a*

1*a*. Abschnitt: Unterstützung von Projekten zur direkten Nutzung der Geothermie für die Wärmebereitstellung

Zu einem Beitrag berechtigende Projekte Art. 112

Gesuch Art. 113

Reihenfolge der Berücksichtigung Art. 113*a*

Rückforderung Art. 113*b*

2. Abschnitt: Förderung von Technologien zur Verminderung der Treibhausgasemissionen

Bürgschaft Art. 114

Zusicherung der Bürgschaft Art. 115

Meldepflicht und Berichterstattung Art. 116

Vollzug Art. 117

Finanzierung Art. 118

3. Abschnitt: Verteilung an die Bevölkerung

Ertragsanteil der Bevölkerung Art. 119

Verteilung Art. 120

Ausrichtung an die Versicherer Art. 121

Organisation Art. 122

Entschädigung der Versicherer Art. 123

4. Abschnitt: Verteilung an die Wirtschaft

Ertragsanteil der Wirtschaft Art. 124

Verteilung Art. 125

Organisation Art. 126

Entschädigung der Ausgleichskassen Art. 127

10. Kapitel: Aus- und Weiterbildung und Information

Förderung der Aus- und Weiterbildung Art. 128

Information Art. 129

11. Kapitel: Vollzug

Vollzugsbehörden Art. 130

Informations- und Dokumentationssysteme Art. 130*a*

Treibhausgasinventar Art. 131

Aufwandsentschädigung Art. 132

Kontrollen und Auskunftspflicht Art. 133

Datenbearbeitung Art. 134

Koordination mit der Europäischen Union Art. 134*a*

Anpassung der Anhänge Art. 135

Genehmigung von Beschlüssen untergeordneter Tragweite Art. 135*a*

12. Kapitel: Schlussbestimmungen

1. Abschnitt: Aufhebung und Änderung bisherigen Rechts

Aufhebung bisherigen Rechts Art. 136

Änderung bisherigen Rechts Art. 137

2. Abschnitt: Übergangsbestimmungen

Umwandlung nicht verwendeter Emissionsrechte Art. 138

Übertragung nicht verwendeter Emissionsminderungszertifikate aus dem   
Zeitraum 2008–2012 Art. 139

Bescheinigungen für Projekte zur Emissionsverminderung im Inland Art. 140

Berechnung der CO2-emissions von Personenwagen Art. 141

Teilnahme am EHS Art. 142

Frist zur Meldung eines Sitzes or Wohnsitzes für Personenkonten Art. 142*a*

*Aufgehoben* Art. 143

Verpflichtung zur Verminderung der Treibhausgasemissionen Art. 144

*Aufgehoben* Art. 145

Rückerstattung der CO2-Abgabe Art. 146

2*a*. Abschnitt: Übergangsbestimmungen zur Änderung vom 8. Oktober 2014

Bescheinigungen für Emissionsverminderungen im Inland Art. 146*a*

Emissionsminderungszertifikate, die nicht mehr ins Emissionshandelsregister eingetragen werden können Art. 146*b*

2*b*. Abschnitt: Übergangsbestimmungen

Art. 146*c*

Art. 146*d*

Art. 146*e*

2*c*. Abschnitt: Übergangsbestimmungen zur Änderung vom 25. November 2020

Gutschriften Art. 146*f*

Teilnahme am EHS per 1. Januar 2021 Art. 146*g*

Vorläufige Rückerstattung der CO2-Abgabe Art. 146*h*

Emissions- und Massnahmenziel bei Verlängerung der Verminderungsverpflichtung nach Artikel 31 Absatz 1bis des CO2-Gesetzes Art. 146*i*

Bescheinigungen sowieAnpassung des Emissions- und des Massnahmenziels im Jahr 2020 Art. 146*j*

2*d*. Abschnitt: Übergangsbestimmungen zur Änderung vom 24. November 2021

Art. 146*k*

2*e*. Abschnitt: Übergangsbestimmungen zur Änderung vom 4. Mai 2022

Anrechnung von Emissionsverminderungen für Projekte im Ausland bis 2021 Art. 146*l*

Beginn der Umsetzung für Projekte und Programme im Ausland or zur Erhöhung der Senkenleistung im Inland Art. 146*m*

Vorläufige Rückerstattung der CO2-Abgabe 2022 Art. 146*n*

Emissions- und Massnahmenziel bei Verlängerung der Verminderungsverpflichtung nach Artikel 31 Absatz 1ter des CO2-Gesetzes Art. 146*o*

Emissions- und Massnahmenziel bei Verminderungsverpflichtung ab 2022 Art. 146*p*

Gesuch für Verminderungsverpflichtung 2022 Art. 146*q*

Bescheinigungen sowieAnpassung des Emissions- und Massnahmenziels im Jahr 2021 Art. 146*r*

*Aufgehoben* Art. 146*s*

Anrechnung von Emissionsrechten Art. 146*t*

Anpassung des Emissions- und des Massnahmenziels in den Jahren 2022 bis 2024 Art. 146*u*

Nichtberücksichtigung von CO2-emissions bei Wechsel des Energieträgers Art. 146*v*

3. Abschnitt: Inkrafttreten

Art. 147

Erwärmende Wirkung der Treibhausgase auf das Klima in CO2eq Anhang 1

Nicht anrechenbare Emissionsverminderungen im Ausland Anhang 2

Emissionsverminderungen or Erhöhung der Senkenleistungen im Ausland, für die keine Bescheinigungen ausgestellt werden Anhang 2*a*

Emissionsverminderungen or Erhöhung der Senkenleistungen im Inland, für die keine Bescheinigungen ausgestellt werden Anhang 3

Anforderungen an die Berechnung der Emissionsverminderungen und das Monitoringkonzept für Projekte und Programme im Zusammenhang mit Wärmeverbünden Anhang 3*a*

Anforderungen an die Berechnung der Emissionsverminderungen und das Monitoringkonzept für Deponiegasprojekte- und -programme Anhang 3*b*

Berechnung der CO2-emissions von Fahrzeugen ohne Angaben nach Artikel 25 Absatz 2 Anhang 4

Berechnung der individuellen Zielvorgabe Anhang 4*a*

Sanktionsbeträge bei Überschreiten der individuellen Zielvorgabe (Art. 13 Abs. 1 des CO2-Gesetzes) Anhang 5

Zur Teilnahme am EHS verpflichtete operator von Anlagen Anhang 6

Tätigkeiten, die zur Teilnahme am EHS or zur Abgabebefreiung mit Verminderungsverpflichtung berechtigen Anhang 7

Berechnung der maximal zur Verfügung stehenden Menge der Emissionsrechte für operator von Anlagen im EHS und Berechnung der Umlaufmenge Anhang 8

Berechnung der kostenlos zugeteilten Emissionsrechte für operator von Anlagen im EHS Anhang 9

Treibstoffe, deren CO2-emissions kompensiert werden müssen Anhang 10

Tarif der CO2-Abgabe auf Brennstoffen: 120 Franken pro Tonne CO2 Anhang 11

Direkte Nutzung der Geothermie für die Wärmebereitstellung Anhang 12

Zur Teilnahme am EHS verpflichtete operator von Luftfahrzeugen Anhang 13

Zuständige Behörde für EHS-Teilnehmer Anhang 14

Berechnung der maximal zur Verfügung stehenden Menge der Emissionsrechte und der Menge der kostenlos zuzuteilenden Emissionsrechte für Luftfahrzeuge Anhang 15

Anforderungen an das Monitoringkonzept Anhang 16

Anforderungen an den Monitoringbericht Anhang 17

Verifizierung der Monitoringberichte von Luftfahrzeugbetreibern und Anforderungen   
an die Verifizierungsstelle Anhang 18

1. AS **2012** 7005 [↑](#footnote-ref-1)
2. SR **641.71** [↑](#footnote-ref-2)
3. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-3)
4. Repealed by No I of the O of 4 May 2022, with effect from 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-4)
5. Inserted by No I of the O of 8 Oct. 2014 (AS **2014** 3293). Repealed by No I of the O of   
   4 May 2022, with effect from 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-5)
6. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-6)
7. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-7)
8. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-8)
9. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-9)
10. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-10)
11. Term in accordance with No I of the O of 4 May 2022, in force since 1 June 2022   
    (AS **2022** 311). This change has been made throughout the text. [↑](#footnote-ref-11)
12. Inserted by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-12)
13. Inserted by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-13)
14. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-14)
15. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-15)
16. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-16)
17. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-17)
18. Inserted by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-18)
19. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-19)
20. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-20)
21. SR **730.0** [↑](#footnote-ref-21)
22. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-22)
23. Inserted by No I of the O of 8 Oct. 2014 (AS **2014** 3293). Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-23)
24. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-24)
25. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-25)
26. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-26)
27. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-27)
28. SR **730.0** [↑](#footnote-ref-28)
29. AS **2014** 3293 [↑](#footnote-ref-29)
30. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-30)
31. Inserted by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-31)
32. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-32)
33. Repealed by No I of the O of 1 Nov. 2017, with effect from 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-33)
34. Inserted by No I of the O 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). [↑](#footnote-ref-34)
35. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-35)
36. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-36)
37. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-37)
38. SR **730.0** [↑](#footnote-ref-38)
39. AS **2014** 3293 [↑](#footnote-ref-39)
40. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-40)
41. Inserted by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-41)
42. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-42)
43. Inserted by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-43)
44. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-44)
45. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-45)
46. Term in accordance with No I of the O of 4 May 2022, in force since 1 June 2022   
    (AS **2022** 311). This change has been made throughout the text. [↑](#footnote-ref-46)
47. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-47)
48. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-48)
49. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-49)
50. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-50)
51. Inserted by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-51)
52. Inserted by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-52)
53. Amended by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-53)
54. Amended by No I of the O of 24 Nov. 2021, in force since 1 Jan. 2022 (AS **2021** 859). [↑](#footnote-ref-54)
55. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-55)
56. SR **741.511** [↑](#footnote-ref-56)
57. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-57)
58. Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles, amending Regulations (EC) No 715/2007 and (EC) No 595/2009 and repealing Directive 2007/46/EC, OJ L 151 of 14.6.2018, p. 1; last amended by Regulation (EU) 2019/2144, OJ L 325 of 16.12.2019, p. 1. [↑](#footnote-ref-58)
59. Inserted by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-59)
60. SR **741.41** [↑](#footnote-ref-60)
61. Directive 2007/46/EC of the European Parliament and of the Council of 5 September 2007 on 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 Regulation (EU) 2019/543, OJ L 95 of 4.4.2019, p. 1. [↑](#footnote-ref-61)
62. See footnote to Art. 17 para. 2 let. b. [↑](#footnote-ref-62)
63. Inserted by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-63)
64. Regulation (EC) No 595/2009 of the European Parliament and of the Council of 18 June 2009 on type-approval of motor vehicles and engines with respect to emissions from heavy duty vehicles (Euro VI) and on access to vehicle repair and maintenance information and amending Regulation (EC) No 715/2007 and Directive 2007/46/EC and repealing Directives 80/1269/EEC, 2005/55/EC and 2005/78/EC, OJ L 188 of 18.7.2009, p. 1; last amended by Regulation (EU) No 133/2014, OJ L 47 of 18.2.2014, p. 1. [↑](#footnote-ref-64)
65. See footnote to Art. 17*a* para. 2. [↑](#footnote-ref-65)
66. See footnote to Art. 17 para. 2 let. b. [↑](#footnote-ref-66)
67. The correction of 25 Oct. 2023 concerns the French text only (AS **2023** 605). [↑](#footnote-ref-67)
68. Inserted by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-68)
69. See footnote to Art. 17*b* para. 2. [↑](#footnote-ref-69)
70. See footnote to Art. 17*a* para. 2. [↑](#footnote-ref-70)
71. See footnote to Art. 17 para. 2 let. b. [↑](#footnote-ref-71)
72. Originally Art.17*a*. Inserted by No I of the O of 24 Nov. 2021, in force since 1 Jan. 2022 (AS **2021** 859). [↑](#footnote-ref-72)
73. SR **631.0** [↑](#footnote-ref-73)
74. Originally: Art. 17*a,* then Art. 17*a*bis. Inserted by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-74)
75. Originally Art. 17*b*. Inserted by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-75)
76. Commission Regulation (EU) No 2017/1151 of 1 June 2017 supplementing Regulation (EC) No 715/2007 of the European Parliament and of the Council on type-approval of motor vehicles with respect to emissions from light passenger and commercial vehicles (Euro 5 and Euro 6) and on access to vehicle repair and maintenance information, amending Directive 2007/46/EC of the European Parliament and of the Council, Commission Regulation (EC) No 692/2008 and Commission Regulation (EU) No 1230/2012 and repealing Commission Regulation (EC) No 692/2008, OJ L 175 of 7.7.2017, p. 1;   
    last amended by Regulation (EU) 2020/49, OJ L 17 of 22.1.2020, p. 1. [↑](#footnote-ref-76)
77. Commission Implementing Regulation (EU) 2017/1152 of 2 June 2017 setting out a methodology for determining the correlation parameters necessary for reflecting the change in the regulatory test procedure with regard to light commercial vehicles and amending Implementing Regulation (EU) No 293/2012, OJ L 175 of 7.7.2017, p. 644; last amended by Commission Implementing Regulation (EU) 2019/1839, OJ L 282 of 4.11.2019, p. 1. [↑](#footnote-ref-77)
78. Commission Implementing Regulation (EU) 2017/1153 of 2 June 2017 setting out a methodology for determining the correlation parameters necessary for reflecting the change in the regulatory test procedure and amending Regulation (EU) No 1014/2010, OJ L 175 of 7.7.2017, p. 679; last amended by Commission Implementing Regulation (EU) 2019/1840, OJ L 282 of 4.11.2019, p. 9. [↑](#footnote-ref-78)
79. Amended by No I of the O of 4 May 2022, in force since 1 Jan. 2023 (AS **2022** 311). [↑](#footnote-ref-79)
80. Repealed by No I of the O of 4 May 2022, in force since 1 Jan. 2023 (AS **2022** 311). [↑](#footnote-ref-80)
81. Amended by No I of the O of 4 May 2022, in force since 1 Jan. 2023 (AS **2022** 311). [↑](#footnote-ref-81)
82. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-82)
83. Inserted by No I of the O of 24 Nov. 2021, in force since 1 Jan. 2022 (AS **2021** 859). [↑](#footnote-ref-83)
84. Inserted by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-84)
85. Amended by No I of the O of 24 Nov. 2021, in force since 1 Jan. 2022 (AS **2021** 859). [↑](#footnote-ref-85)
86. See footnote to Art. 17*a* para. 2. [↑](#footnote-ref-86)
87. See footnote to Art. 17 para. 2 let. b. [↑](#footnote-ref-87)
88. Inserted by No I of the O of 4 May 2022, in force since 1 Jan. 2022 (AS **2022** 311). [↑](#footnote-ref-88)
89. Amended by No I of the O of 24 Nov. 2021, in force since 1 Jan. 2022 (AS **2021** 859). [↑](#footnote-ref-89)
90. SR **741.511** [↑](#footnote-ref-90)
91. Amended by No I of the O of 24 Nov. 2021, in force since 1 Jan. 2022 (AS **2021** 859). [↑](#footnote-ref-91)
92. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-92)
93. SR **730.02** [↑](#footnote-ref-93)
94. Amended by No I of the O of 24 Nov. 2021, in force since 1 Jan. 2022 (AS **2021** 859). [↑](#footnote-ref-94)
95. Amended by No I of the O of 24 Nov. 2021, in force since 1 Jan. 2022 (AS **2021** 859). [↑](#footnote-ref-95)
96. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-96)
97. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-97)
98. Amended by No I of the O of 24 Nov. 2021, in force since 1 Jan. 2022 (AS **2021** 859). [↑](#footnote-ref-98)
99. See footnote to Art. 24 para. 3 let. a No 3. [↑](#footnote-ref-99)
100. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-100)
101. Amended by No I of the O of 24 Nov. 2021, in force since 1 Jan. 2022 (AS **2021** 859). [↑](#footnote-ref-101)
102. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-102)
103. Repealed by No I of the O of 24 Nov. 2021, with effect from 1 Jan. 2022 (AS **2021** 859). [↑](#footnote-ref-103)
104. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-104)
105. Inserted by No I of the O of 24 Nov. 2021, in force since 1 Jan. 2022 (AS **2021** 859). [↑](#footnote-ref-105)
106. Repealed by No I of the O of 24 Nov. 2021, with effect from 1 Jan. 2022 (AS **2021** 859). [↑](#footnote-ref-106)
107. Amended by No I of the O of 24 Nov. 2021, in force since 1 Jan. 2022 (AS **2021** 859). [↑](#footnote-ref-107)
108. Inserted by No I of the O of 4 May 2022, in force since 1 Jan. 2022 (AS **2022** 311). [↑](#footnote-ref-108)
109. SR **725.13** [↑](#footnote-ref-109)
110. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-110)
111. Term in accordance with No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020   
     (AS **2019** 4335). This amendment has been made throughout the text. The correction of 4 March 2022 concerns the French text only (AS **2022** 150). [↑](#footnote-ref-111)
112. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-112)
113. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-113)
114. Inserted by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-114)
115. Inserted by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-115)
116. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-116)
117. SR **734.722** [↑](#footnote-ref-117)
118. Inserted by Annex No II 1 of the Winter Reserve Ordinance of 25 Jan. 2023, in force from 15 Feb. 2023 to 31 Dec. 2026 (AS **2023** 43). [↑](#footnote-ref-118)
119. Amended by Annex No II 1 of the Winter Reserve Ordinance of 25 Jan. 2023, in force from 15 Feb. 2023 to 31 Dec. 2026 (AS **2023** 43). [↑](#footnote-ref-119)
120. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-120)
121. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-121)
122. Inserted by No I of the O of 8 Oct. 2014 (AS **2014** 3293). Repealed by No I of the O of 25 Nov. 2020, with effect from 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-122)
123. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-123)
124. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-124)
125. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-125)
126. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-126)
127. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-127)
128. Amended by Annex 6 No 2 of the Waste Management Ordinance of 4 Dec. 2015, in force since 1 Jan. 2016 (AS **2015** 5699). [↑](#footnote-ref-128)
129. SR **814.600** [↑](#footnote-ref-129)
130. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-130)
131. Inserted by No I of the O of 8 Oct. 2014 (AS **2014** 3293). Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-131)
132. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-132)
133. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-133)
134. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-134)
135. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-135)
136. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-136)
137. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-137)
138. Inserted by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-138)
139. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-139)
140. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-140)
141. Inserted by No I of the O of 8 Oct. 2014 (AS **2014** 3293) Amended by No I of the O of   
     25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-141)
142. Inserted by No I of the O of 8 Oct. 2014 (AS **2014** 3293). Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-142)
143. Inserted by No I of the O of 8 Oct. 2014 (AS **2014** 3293). Repealed by No I of the O of 25 Nov. 2020, with effect from 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-143)
144. Inserted by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-144)
145. SR **748.01** [↑](#footnote-ref-145)
146. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-146)
147. SR **0.814.011.268** [↑](#footnote-ref-147)
148. [AS **2017** 3477; **2019** 1477] [↑](#footnote-ref-148)
149. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-149)
150. Repealed by No I of the O of 25 Nov. 2020, with effect from 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-150)
151. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-151)
152. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-152)
153. Amended by No I of the O of 24 Nov. 2021, in force since 1 Jan. 2022 (AS **2021** 859). [↑](#footnote-ref-153)
154. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-154)
155. Inserted by No I of the O of 24 Nov. 2021, in force since 1 Jan. 2022 (AS **2021** 859). [↑](#footnote-ref-155)
156. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-156)
157. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-157)
158. Inserted by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-158)
159. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-159)
160. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-160)
161. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-161)
162. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-162)
163. [AS **2017** 3477; **2019** 1477] [↑](#footnote-ref-163)
164. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-164)
165. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-165)
166. Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC, OJ L 275 of 25.10.2003, p. 32; last amended by Directive (EU) 2018/410, OJ L 76 of 19.3.2018, p. 3. [↑](#footnote-ref-166)
167. Commission Implementing Regulation (EU) 2018/2066 of 19 December 2018 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012, OJ L 334 of 31.12.2018, p. 1; last amended by Implementing Regulation (EU) 2020/2085, OJ L 423 of 15.12.2020, p. 37. [↑](#footnote-ref-167)
168. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-168)
169. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-169)
170. Inserted by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-170)
171. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-171)
172. Inserted by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-172)
173. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-173)
174. Inserted by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-174)
175. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-175)
176. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-176)
177. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-177)
178. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-178)
179. Inserted by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-179)
180. Inserted by No I of the O of 8 Oct. 2014 (AS **2014** 3293). Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-180)
181. SR **0.814.011.268** [↑](#footnote-ref-181)
182. Inserted by No I of the O of 13. Nov. 2019 (AS **2019** 4335). Repealed by No I of the O of 25 Nov. 2020, with effect from 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-182)
183. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-183)
184. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-184)
185. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-185)
186. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-186)
187. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-187)
188. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-188)
189. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-189)
190. Inserted by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-190)
191. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-191)
192. Inserted by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-192)
193. Inserted by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-193)
194. Amended by No I of the O of 25. Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-194)
195. Inserted by No I of the O of 8 Oct. 2014 (AS **2014** 3293). Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-195)
196. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-196)
197. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-197)
198. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-198)
199. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-199)
200. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-200)
201. Inserted by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-201)
202. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-202)
203. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-203)
204. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-204)
205. Inserted by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-205)
206. Inserted by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-206)
207. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-207)
208. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-208)
209. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-209)
210. SR **0.814.011.268** [↑](#footnote-ref-210)
211. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-211)
212. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-212)
213. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-213)
214. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-214)
215. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-215)
216. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-216)
217. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-217)
218. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-218)
219. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-219)
220. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-220)
221. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-221)
222. Repealed by No I of the O of 4 May 2022, with effect from 1 Jan. 2022 (AS **2022** 311). [↑](#footnote-ref-222)
223. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-223)
224. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-224)
225. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-225)
226. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-226)
227. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-227)
228. Repealed by No I of the O of 4 May 2022, with effect from 1 Jan. 2022 (AS **2022** 311). [↑](#footnote-ref-228)
229. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-229)
230. Inserted by No I of the O of 8 Oct. 2014 (AS **2014** 3293). Amended by No I of the O of 22 June 2016, in force since 1 Aug. 2016 (AS **2016** 2473). [↑](#footnote-ref-230)
231. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-231)
232. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-232)
233. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-233)
234. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-234)
235. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-235)
236. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-236)
237. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-237)
238. Inserted by No I of the O of 1 Nov. 2017 (AS **2017** 6753). Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-238)
239. Inserted by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-239)
240. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-240)
241. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-241)
242. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-242)
243. Inserted by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-243)
244. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-244)
245. Amended by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-245)
246. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-246)
247. Inserted by No I of the O of 1 Nov. 2017 (AS **2017** 6753). Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-247)
248. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-248)
249. Inserted by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-249)
250. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-250)
251. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-251)
252. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-252)
253. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-253)
254. Inserted by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-254)
255. Repealed by No I of the O of 13 Nov. 2019, with effect from 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-255)
256. SR **641.61** [↑](#footnote-ref-256)
257. Amended by No I of the O of 4 May 2022, in force since 1 Jan. 2022 (AS **2022** 311). [↑](#footnote-ref-257)
258. Amended by No I of the O of 4 May 2022, in force since 1 Jan. 2022 (AS **2022** 311). [↑](#footnote-ref-258)
259. Amended by No I of the O of 13. Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-259)
260. Repealed by No I of the O of 4 May 2022, with effect from 1 Jan. 2022 (AS **2022** 311). [↑](#footnote-ref-260)
261. Repealed by No I of the O of 25 Nov. 2020, with effect from 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-261)
262. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-262)
263. Inserted by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-263)
264. Amended by No I of the O of 4 May 2022, in force since 1 Jan. 2022 (AS **2022** 311). [↑](#footnote-ref-264)
265. Amended by No I of the O of 4 May 2022, in force since 1 Jan. 2022 (AS **2022** 311). [↑](#footnote-ref-265)
266. SR **641.61** [↑](#footnote-ref-266)
267. Inserted by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-267)
268. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-268)
269. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-269)
270. Amended by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-270)
271. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-271)
272. Inserted by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-272)
273. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-273)
274. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-274)
275. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-275)
276. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-276)
277. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-277)
278. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-278)
279. Inserted by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-279)
280. SR **814.600** [↑](#footnote-ref-280)
281. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-281)
282. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-282)
283. The name of this administrative unit was changed on 1 Jan. 2022 pursuant to Art. 20 para. 2 of the Publications Ordinance of 7 Oct. 2015 (SR **170.512.1**) (AS **2021** 589). This change has been made throughout the text. [↑](#footnote-ref-283)
284. Repealed by No I of the O of 25 Nov. 2020, with effect from 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-284)
285. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-285)
286. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-286)
287. Amended by No I of the O of 24 Nov. 2021, in force since 1 Jan. 2022 (AS **2021** 859). [↑](#footnote-ref-287)
288. Inserted by No I of the O of 1 Nov. 2017 (AS **2017** 6753). Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-288)
289. Inserted by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-289)
290. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-290)
291. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-291)
292. SR **730.0** [↑](#footnote-ref-292)
293. Repealed by No I of the O of 25 Nov. 2020, with effect from 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-293)
294. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-294)
295. Inserted by No I of the O of 25 Nov. 2020, with effect from 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-295)
296. Inserted by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-296)
297. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-297)
298. Inserted by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-298)
299. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-299)
300. Amended by No I of the O of 24 Nov. 2021, in force since 1 Jan. 2022 (AS **2021** 859). [↑](#footnote-ref-300)
301. Amended by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-301)
302. SR **730.01** [↑](#footnote-ref-302)
303. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-303)
304. SR **730.01** [↑](#footnote-ref-304)
305. SR **730.0** [↑](#footnote-ref-305)
306. SR **730.01** [↑](#footnote-ref-306)
307. SR **730.01** [↑](#footnote-ref-307)
308. Inserted by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-308)
309. Amended by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-309)
310. Amended by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-310)
311. Amended by No I of the O of 24 Nov. 2021, in force since 1 Jan. 2022 (AS **2021** 859). [↑](#footnote-ref-311)
312. Inserted by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-312)
313. Inserted by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-313)
314. SR **616.1** [↑](#footnote-ref-314)
315. SR **952.0** [↑](#footnote-ref-315)
316. Inserted by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-316)
317. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-317)
318. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-318)
319. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-319)
320. Inserted by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-320)
321. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-321)
322. SR **814.014** [↑](#footnote-ref-322)
323. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-323)
324. Amended by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-324)
325. Amended by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-325)
326. SR **832.10** [↑](#footnote-ref-326)
327. SR **833.1** [↑](#footnote-ref-327)
328. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-328)
329. SR **814.018** [↑](#footnote-ref-329)
330. Amended by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-330)
331. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-331)
332. Amended by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-332)
333. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-333)
334. Inserted by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-334)
335. SR **412.10** [↑](#footnote-ref-335)
336. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-336)
337. Amended by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-337)
338. Amended by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-338)
339. Inserted by No I of the O of 8 Oct. 2014 (AS **2014** 3293). Amended by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-339)
340. Inserted by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-340)
341. Inserted by No I of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-341)
342. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 AS **2019** 4335). [↑](#footnote-ref-342)
343. Inserted by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-343)
344. Inserted by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-344)
345. Amended by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-345)
346. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-346)
347. Amended by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-347)
348. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-348)
349. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-349)
350. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-350)
351. Inserted by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-351)
352. Amended by Annex No 1 of the O of 23 Oct. 2013, in force since 1 Jan. 2014   
     (AS **2013** 4479). [↑](#footnote-ref-352)
353. SR **152.1** [↑](#footnote-ref-353)
354. Inserted by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-354)
355. Inserted by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-355)
356. SR **0.814.011.268** [↑](#footnote-ref-356)
357. Inserted by No I of the O of 21 Sept. 2018, in force since 1 Nov. 2018 (AS **2018** 3477). [↑](#footnote-ref-357)
358. Inserted by No I of the O of 21 Sept. 2018, in force since 1 Nov. 2018 (AS **2018** 3477). [↑](#footnote-ref-358)
359. Amended by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-359)
360. Inserted by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-360)
361. Inserted by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-361)
362. Inserted by No I of the O of 8 Oct. 2014 (AS **2014** 3293). Amended No I of the O of 24 Nov. 2021, in force since 1 Jan. 2022 (AS **2021** 859). [↑](#footnote-ref-362)
363. Commission Implementing Regulation (EU) 2021/447 of 12 March 2021 determining revised benchmark values for free allocation of emission allowances for the period from 2021 to 2025 pursuant to Article 10a(2) of directive 2003/87/EC of the European Parliament and of the Council, amended by OJ L 87 of 15.3.2021, p. 29. [↑](#footnote-ref-363)
364. Inserted by No I of the O of 24 Nov. 2021, in force since 1 Jan. 2022 (AS **2021** 859). [↑](#footnote-ref-364)
365. Commission Delegated Decision (EU) 2019/708 of 15 February 2019 supplementing Directive 2003/87/EC of the European Parliament and of the Council concerning the determination of sectors and subsectors deemed at risk of carbon leakage for the period 2021 to 2030, amended by OJ L 120 of 8.5.2019, p. 20. [↑](#footnote-ref-365)
366. Inserted by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-366)
367. Commission Ordinance (EC) No 748/2009 of 5 August 2009 on the list of aircraft operators which performed an aviation activity listed in Annex I to Directive 2003/87/EC on or after 1 January 2006 specifying the administering Member State for each aircraft operator, OJ L 219 of 22.8.2009, p. 1; last amended by Ordinance (EU) 2018/336, OJ L 70 of 13.3.2018, p. 1. [↑](#footnote-ref-367)
368. Inserted by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-368)
369. SR **0.814.011.268** [↑](#footnote-ref-369)
370. [AS **2005** 3581, **2007** 2915 Art. 33, **2012** 1195] [↑](#footnote-ref-370)
371. [AS **2007** 2915; **2009** 5945; **2010** 953, 2167; **2011** 17 Art. 6, 1945, 3331 Annex 3 No 15; **2012** 355 Art. 29] [↑](#footnote-ref-371)
372. [AS **2007** 4531, **2011** 6205] [↑](#footnote-ref-372)
373. [AS **2011** 17] [↑](#footnote-ref-373)
374. [AS **2012** 355, 1817] [↑](#footnote-ref-374)
375. The amendments may be consulted under AS **2012** 7005. [↑](#footnote-ref-375)
376. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-376)
377. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-377)
378. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-378)
379. Amended by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-379)
380. Amended by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-380)
381. Inserted by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-381)
382. Inserted by No I of the O of 13 Nov. 2019, in force since 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-382)
383. Repealed by No I of the O of 8 Oct. 2014, with effect from 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-383)
384. Repealed by No I of the O of 13 Nov. 2019, with effect from 1 Jan. 2020 (AS **2019** 4335). [↑](#footnote-ref-384)
385. Inserted by No I of the O of 8 Oct. 2014, in force since 1 Dec. 2014 (AS **2014** 3293). [↑](#footnote-ref-385)
386. SR **0.814.011** [↑](#footnote-ref-386)
387. Inserted by No I of the O of 22 June 2016, in force since 1 Aug. 2016 (AS **2016** 2473). [↑](#footnote-ref-387)
388. Amended by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-388)
389. Inserted by No I of the O of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-389)
390. Inserted by No I of the O of 1 Nov. 2017, in force since 1 Dec. 2017 (AS **2017** 6753). [↑](#footnote-ref-390)
391. Inserted by No I of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-391)
392. Inserted by No I of the O of 24 Nov. 2021, in force since 1 Jan. 2022 (AS **2021** 859). [↑](#footnote-ref-392)
393. Inserted by No I of the O of 4 May 2022, in force since 1 Jan. 2022, Art. 146*m* since   
     1 June 2022 (AS **2022** 311). [↑](#footnote-ref-393)
394. SR **0.814.01** [↑](#footnote-ref-394)
395. Repealed by No I of the O of 16 Sept. 2022, with effect from 1 Oct. 2022 (AS **2022** 513). [↑](#footnote-ref-395)
396. Inserted by No I of the O of 16 Sept. 2022, in force since 1 Oct. 2022 (AS **2022** 513). [↑](#footnote-ref-396)
397. Inserted by No I of the O of 16 Sept. 2022, in force since 1 Oct. 2022 (AS **2022** 513). [↑](#footnote-ref-397)
398. Inserted by Annex No II 1 of the Winter Reserve Ordinance of 25 Jan. 2023, in force from 15 Feb. 2023 to 31 Dec. 2026 (AS **2023** 43). [↑](#footnote-ref-398)
399. SR **734.722** [↑](#footnote-ref-399)
400. Revised in accordance with No II of the O of 8 Oct. 2014 (AS **2014** 3293), No II para. 1 of the O of 25 Nov. 2020 (AS **2020** 6081) and No II para. 3 of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-400)
401. SR **0.814.011** [↑](#footnote-ref-401)
402. Inserted by No II para. 1 of the O of 4 May 2022, in force since 1 June 2022   
     (AS **2022** 311). [↑](#footnote-ref-402)
403. Amended by No II para. 2 of the O of 4 May 2022, in force since 1 June 2022   
     (AS **2022** 311). [↑](#footnote-ref-403)
404. SR **641.61** [↑](#footnote-ref-404)
405. SR **641.611** [↑](#footnote-ref-405)
406. SR **916.171** [↑](#footnote-ref-406)
407. SR **730.03** [↑](#footnote-ref-407)
408. Inserted by No II para. 1 of the O of 21 Sept. 2018 (AS **2018** 3477). Revised by the correction of 19 Feb. 2019 (AS **2019** 683), by No II para. 1 of the O of 13 Nov. 2019 (AS **2019** 4335) and by No II of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-408)
409. SR **730.01** [↑](#footnote-ref-409)
410. SR **730.03** [↑](#footnote-ref-410)
411. SR **941.210** [↑](#footnote-ref-411)
412. Inserted by No II para. 1 of the O of 21 Sept. 2018 (AS **2018** 3477). Revised by No II para. 3 of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-412)
413. Amended by No II para. 2 of the O of 25 Nov. 2020 (AS **2020** 6081). Revised in accordance with No II para. 1 of the O of 24 Nov. 2021, in force since 1 Jan. 2022   
     (AS **2021** 859). [↑](#footnote-ref-413)
414. Inserted by No II para. 3 of the O of 1 Nov. 2017 (AS **2017** 6753). Revised by No I of the DETEC Ordinance of 16 Sept. 2019 (AS **2019** 2959), of 18 Sept. 2020 (AS **2020** 3911), No II para. 1 of the O of 25 Nov. 2020 (AS **2020** 6081), of 24 Nov. 2021 (AS **2021** 859) and No I of the DETEC Ordinance of 23 Nov. 2022, in force since 1 Jan. 2023   
     (AS **2022** 798). [↑](#footnote-ref-414)
415. Amended by No I para. 2 of the DETEC Ordinance of 21 Sept. 2018 (AS **2018** 3497). Revised by No I of the DETEC Ordinance of 16 Sept. 2019 (AS **2019** 2959), of   
     18 Sept. 2020 (AS **2020** 3911), No II para. 1 of the O of 24 Nov. 2021 (AS **2021** 859) and No I of the DETEC Ordinance of 23 Nov. 2022, in force since 1 Jan. 2023 (AS **2022** 798). [↑](#footnote-ref-415)
416. Revised in accordance with No II of the O of 8 Oct. 2014 (AS **2014** 3293), Annex 6 No 2 of the Waste Management Ordinance of 4 Dec. 2015 (AS **2015** 5699), No II para. 1 of the O of 13 Nov. 2019 (AS **2019** 4335) and 25 Nov. 2020, in force since 1 Jan. 2021   
     (AS **2020** 6081). [↑](#footnote-ref-416)
417. SR **814.600** [↑](#footnote-ref-417)
418. Revised in accordance with No II of the O of 8 Oct. 2014 (AS **2014** 3293) and No II para. 1 of 1 Nov. 2017, in force since 1 Jan. 2018 (AS **2017** 6753). [↑](#footnote-ref-418)
419. Amended by No II para. 2 of the O of 24 Nov. 2021, in force since 1 Jan. 2022   
     (AS **2021** 859). [↑](#footnote-ref-419)
420. Revised in accordance with No II of the O of 8 Oct 2014 (AS **2014** 3293), of   
     22 June 2016 (AS **2016** 2473), No II para. 1 of the O of 13 Nov. 2019 (AS **2019** 4335), 25 Nov. 2020 (AS **2020** 6081), the correction of 10 Feb. 2021 (AS **2021** 80), No II para. 1 of the O of 24 Nov. 2021 (AS **2021** 859) and No II para. 3 of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-420)
421. Commission Delegated Decision (EU) 2019/708 of 15 February 2019 supplementing Directive 2003/87/EC of the European Parliament and of the Council concerning the determination of sectors and subsectors deemed at risk of carbon leakage for the period 2021 to 2030, Amended by OJ L 120 of 8.5.2019, p. 20. [↑](#footnote-ref-421)
422. SR **814.600** [↑](#footnote-ref-422)
423. Inserted by Annex 2 No 3 of the O of 29 March 2017 on the Federal Inventory of Landscapes and Natural Monuments, in force since 1 June 2017 (AS **2017** 2815). [↑](#footnote-ref-423)
424. SR **632.10** Annex [↑](#footnote-ref-424)
425. Amended by No II para. 2 of the O of 25 Nov. 2021 (AS **2021** 859). Revised by No II para. 3 of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-425)
426. SR **632.10** Annex [↑](#footnote-ref-426)
427. Inserted by No II para. 3 of the O of 1 Nov. 2017 (AS **2017** 6753). Revised in accordance with No II para. 1 of the O of 24 Nov. 2021 (AS **2021** 859) and No III of the O of   
     23 Nov. 2022, in force since 1 Jan. 2023 (AS **2022** 771). [↑](#footnote-ref-427)
428. SR **510.62** [↑](#footnote-ref-428)
429. SR **510.624** [↑](#footnote-ref-429)
430. Inserted by No II para. 3 of the O of 13 Nov. 2019 (AS **2019** 4335). Revised by No II para. 3 of the O of 4 May 2022, in force since 1 Jan. 2023 (AS **2022** 311). [↑](#footnote-ref-430)
431. SR **0.748.0** [↑](#footnote-ref-431)
432. Inserted by No II para. 3 of the O of 13 Nov. 2019, in force since 1 Jan. 2020   
     (AS **2019** 4335). [↑](#footnote-ref-432)
433. See footnote to Art. 135 let. f. [↑](#footnote-ref-433)
434. Inserted by No II para. 3 of the O of 13 Nov. 2019 (AS **2019** 4335). Revised by No II para. 1 of the O of 25 Nov. 2020, in force since 1 Jan. 2021 (AS **2020** 6081). [↑](#footnote-ref-434)
435. Inserted by No II para. 3 of the O of 13 Nov. 2019 (AS **2019** 4335). Revised by No II para. 1 of the O of 25 Nov. 2020 (AS **2020** 6081) and No II para. 3 of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-435)
436. Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 Dec. 2018 on the promotion of the use of energy from renewable sources (new version), OJ L 328 of 21.12.2018, p. 82 [↑](#footnote-ref-436)
437. Inserted by No II para. 3 of the O of 13 Nov. 2019 (AS **2019** 4335). Revised by No II para. 1 of the O of 25 Nov. 2020 (AS **2020** 6081) and No II para. 3 of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-437)
438. See footnote to Art. 52 para. 5. [↑](#footnote-ref-438)
439. Inserted by No II para. 3 of the O of 13 Nov. 2019 (AS **2019** 4335). Revised by No II para. 3 of the O of 4 May 2022, in force since 1 June 2022 (AS **2022** 311). [↑](#footnote-ref-439)
440. SR **946.512** [↑](#footnote-ref-440)
441. Ordinance (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Ordinance (EEC) No 339/93 of the Council, OJ L 218 of 13.8.2008, p. 30, last amended by Regulation (EU) 2019/1020, OJ L 169 of 25.6.2019, p. 1. [↑](#footnote-ref-441)
442. Commission Implementing Ordinance (EU) 2018/2067 of 19 December 2018 on the verification of data and on the accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council, OJ L 334 of 31.12.2018, p. 94, last amended by Implementing Regulation (EU) 2020/2084, OJ L 423 of 15.12.2020, p. 23. [↑](#footnote-ref-442)