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

of 12 November 1997 (Status as of 1 January 2022)

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*The Swiss Federal Council,  
based on Articles 35a and 35c of the Environmental Protection Act of  
7 October 1983<sup>1</sup> (EPA),  
ordains:*

### **Section 1      General Provisions**

#### **Art. 1            Definition**

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

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

The following are liable for tax:

- a. VOCs on the positive list of substances (Annex 1);
- b. VOCs according to letter a that are contained in products mentioned in the positive list of products (Annex 2).

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

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

## Section 2 Implementation

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

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

<sup>2</sup> The FOEN:

- a. implements the provisions on the distribution of the tax revenue (Art. 23–23*b*);
- b. supports the Directorate General of Customs in implementing the tax exemption provisions in cases of measures taken to reduce emissions (Art. 9–9*h*);
- c. evaluates the effect on air quality of the tax and the exemption from tax in cases of measures taken to reduce emissions and publishes the results regularly.

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

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

- a. the measures plans in accordance with Article 9*d* and revisions made to the same (Art. 9*f* and 9*g*);
- b. the proof in accordance with Article 9*h*;
- c. the VOC balance sheets in accordance with Article 10;
- d.<sup>4</sup> the request for an extension of the deadline in accordance with Article 9*i*.

<sup>5</sup> The implementing authorities shall together receive 1.5 per cent of the total revenues (gross proceeds) in compensation for the costs they incur.

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

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

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

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

<sup>3</sup> 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 (AS **2015** 3989).

<sup>4</sup> Inserted by No I of the O of 25 Oct. 2017, in force since 1 Jan. 2018 (AS **2017** 5953).

<sup>5</sup> Amended by No I of the O of 11 May 2011, in force since 1 Jan. 2012 (AS **2011** 1951).

representative of the FOEN<sup>6</sup> as president. The commission of experts shall consist of a maximum of twelve members.

<sup>2</sup> The commission of experts shall advise the Confederation and the cantons on matters relating to the incentive tax on VOCs, in particular on the amendment of the Annexes and on the implementation of the exemption from tax in cases of measures taken to reduce emissions.<sup>7</sup>

#### **Art. 6**            Audits

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

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

### **Section 3**      Tax rate

#### **Art. 7**<sup>8</sup>

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

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

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

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

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

<sup>2</sup> If mixtures and products under paragraph 1 letter a are imported, the tax is not levied.

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

<sup>6</sup> Expression in accordance with No I of the O of 27 June 2012, in force since 1 Jan. 2013 (AS **2012** 3785). This amendment has been made throughout the text.

<sup>7</sup> Amended by No I of the O of 27 June 2012, in force since 1 Jan. 2013 (AS **2012** 3785).

<sup>8</sup> Amended by No I of the O of 2 April 2008, in force since 1 Jan. 2009 (AS **2008** 1765).

**Art. 9<sup>9</sup>** Exemption from tax in cases of measures taken to reduce emissions VOCs that are used in stationary installations in terms of Article 2 paragraph 1 and Annex 1 Number 32 of the Ordinance on Air Pollution Control of 16 December 1985<sup>10</sup> (OAPC) are exempt from the tax if:

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

**Art. 9a<sup>11</sup>** Installation groups

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

- a. they are operated by the same person; and
- b. each installation meets the requirements of the OAPC.<sup>12</sup>

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

<sup>3</sup> The composition of an installation group may not be changed during the period mentioned in Article 9c paragraph 1 letter b. Exempted therefrom are:

- a. the exclusion of decommissioned stationary installations;
- b. the subsequent inclusion of newly commissioned stationary installations;
- c. the subsequent inclusion of stationary installations that already meet the requirements set out in Annex 3.<sup>13</sup>

<sup>4</sup> If laboratories whose VOC emissions are not processed by an APP are included in an installation group, they must meet the requirements set out in Annex 3 from the time of their inclusion.<sup>14</sup>

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

<sup>10</sup> SR **814.318.142.1**

<sup>11</sup> Inserted by No I of the O of 27 June 2012, in force since 1 Jan. 2013 (AS **2012** 3785).

<sup>12</sup> Amended by No I of the O of 13 Feb. 2013, in force since 1 March 2013 (AS **2013** 573).

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

<sup>14</sup> Amended by No I of the O of 13 Feb. 2013, in force since 1 March 2013 (AS **2013** 573).

**Art. 9b<sup>15</sup>** Exceptional events and replacement of the APP

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

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

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

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

**Art. 9c<sup>16</sup>** Reduction of diffuse VOC emissions

<sup>1</sup> Article 9 paragraph 1 letter c is fulfilled, if:

- a. the stationary installation already meets the requirements set out in Annex 3; or
- b.<sup>17</sup> the diffuse VOC emissions are reduced in accordance with the measures plan approved by the Directorate General of Customs to the extent that the stationary installation fulfils the requirements set out in Annex 3 by 31 December 2022 (the operating period) at the latest.

<sup>2</sup> The DETEC shall revise Annex 3 and the operating period under paragraph 1 letter b every five years after consulting the industries and cantons concerned. In doing so, it shall take account of technical developments.

**Art. 9d<sup>18</sup>** Measures plan

<sup>1</sup> The measures plan under Article 9c paragraph 1 letter b shall comprise:

- a. information on the extent to which the requirements set out in Annex 3 (target-versus-actual analysis) have been met;

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

<sup>16</sup> Inserted by No I of the O of 27 June 2012, in force since 1 Jan. 2013 (AS **2012** 3785).

<sup>17</sup> Amended by No I of the DETEC Ordinance of 28 Nov. 2016, in force since 1 Jan. 2017 (AS **2016** 4923).

<sup>18</sup> Inserted by No I of the O of 27 June 2012, in force since 1 Jan. 2013 (AS **2012** 3785).