

APPENDIX 4 TO ANNEX X

SWITZERLAND – SCHEDULE OF COMMITMENTS – FOSSIL FUEL SUBSIDIES

1) SCRM Commitment

referred to in subparagraph 3(a) of Article 4.4 (SCRM Mechanism)

Switzerland commits to a SCRM value of 50 Swiss Francs per tonne of CO₂.

2) Scheduled Subsidies

referred to in paragraph 3 of Article 4.5 (Prohibition and Scheduling of Fossil Fuel Subsidies)

Name and form of the subsidy	Details (including reference to laws, regulations or policies under which the subsidy is granted)	Beneficiaries	Annual monetary amount
Non-application of Mineral Oil Tax in customs exclusion zone	Non-application of Mineral Oil Tax according to Article 3.2 MinOil Act (RS 641.61, https://www.fedlex.admin.ch/eli/cc/1996/3371_3371_3371/fr) in conjunction with Article 1.1 Customs Ordinance (RS 631.01, https://fedlex.data.admin.ch/eli/cc/2007/250)	Consumers of fossil fuels in the customs exclusion zones of Switzerland	CHF 1'320'000 (2023)

Mineral Oil Tax refund for fuels for certain stationary uses	Tax refund for fuels used for certain stationary uses according to Article 18.3 MinOil Act (RS 641.61, https://www.fedlex.admin.ch/eli/cc/1996/3371_3371/fr) in conjunction with Annex 1 Group 3 Ordinance of the Federal Department of Finance concerning Reduction of the Mineral Oil Tax (RS 641.642, https://www.fedlex.admin.ch/eli/cc/2013/793/fr#annex_1)	Operators of stationary power generation units and testers of new motors of own design on the test bench	CHF 501'000 (2023)
Mineral Oil Tax refund for natural gas used by transport companies licensed by the Confederation	Tax refund for natural gas used by transport companies licensed by the Confederation according to Article 18.1 ^{bis} MinOil Act in conjunction with Article 12a MinOil Act (RS 641.61, https://www.fedlex.admin.ch/eli/cc/1996/3371_3371/fr)	Transport companies licensed by the Confederation for public transport purposes.	CHF 58'000 (2023)
CO ₂ Levy refund for combined heat and power plants	Partial refund based on share of electricity production for combined heat and power plants without reduction obligations; Articles 32a and 32b of the CO ₂ Act (RS 641.71, https://www.fedlex.admin.ch/eli/cc/2012/855/en)	Operators of combined heat and power plants	CHF 115'000 (2023)