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HVF - General / Rates

The performance-related heavy vehicle fee is a federal tax levied on the basis of total weight, emission level and the kilometres driven in Switzerland and the principality of Liechtenstein.

It must be paid for all the vehicles and trailers which

- have a total weight of more than 3,5 tons,
- are used for the carriage of goods and
- are licensed in Switzerland and abroad and drive on Switzerland's public roads network.

Tax rates

Currently applied rates:

Tax category	Euro category	Rate
I	Euro 2*, 1 and 0	3.10 ct./tkm
II	Euro 3*	2.69 ct./tkm
III	Euro 4 and 5	2.28 ct./tkm

Discount rate:

III	Euro 6	2.05 ct./tkm
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Relevant weight	18 t
Rate according to emission (Euro 5)	2.28 ct./tkm
Kilometres driven	100 km
Total	CHF 41.05

Calculation: $18 \times 2.28 \times 100 = 4105 \text{ ct.} = \text{CHF } 41.05$

* 10% discount for vehicles retrofitted with particle filter systems which keeps the particle limit value euro 4 (0,02 g/kWh)

Articulated Vehicles / Articulated Lorries

For articulated vehicles licensed as a unit the tax is calculated according to the total weight. If articulated lorry and semi-trailer are licensed separately, then the unloaded weight of the articulated lorry and the total weight of the semi-trailer are relevant.

Exceptions

Following vehicles licensed in Switzerland and abroad are exempt from the tax:

- Military vehicles with military number plates or civil number plates and the M+ sticker
- Vehicles of the police, fire brigade, oil and chemical emergency unit, civil protection and ambulances
- Vehicles used for the concessionary transport of persons
- Agricultural vehicles (green number plates)
- Swiss short-term number plates
- Vehicles which are not currently licensed and have dealers' number plates (except for vehicles bound for exportation)
- Driving school vehicles for as long as they are used for schooling purposes and are licensed for an approved driving school
- Veteran and vintage cars which are identified as such in the vehicle license
- Vehicles with electrical traction
- Trailers for persons and goods used by the carney industry and circuses
- Crawler-type vehicle
- Transport axes
- On previous application to the Directorate General of Customs:

Vehicles used for humanitarian, non-profit or non-commercial purposes

Refunds and benefits

Special regulations apply for the following vehicles and transports:

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