

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

Applied rates (April 2014):

Exchange rate: 1€ = 1.22 CHF

(rounded figures)

Fee categories	Euro classes	HVF rates per t-km from 1.7.2012		Cost for 300 km with a 40 t truck from 1.7. 2012	
		CHF	EUR	CHF	EUR
Category 1	EURO 0, I and II	3.10 cts	2.54 cts	372	304.90
	EURO II with DPF	2.79 cts	2.29 cts	334.80	274.40
Category 2	EURO III	2.69 cts	2.20 cts	322.80	264.60
	EURO III with DPF	2.42 cts	1.98 cts	290.40	238.00
Category 3	EURO IV et V	2.28 cts	1.87 cts	273.60	224.30
	EURO VI*	2.05 cts	1.68 cts	246	201.60

* Discount rate

Example for calculation:

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.