

# HVC - General / Rates



The performance-related heavy vehicle charge 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 3*, 2*, 1 and 0 | 3.10 ct./tkm |
| II           | Euro 4 and 5 (EEV)   | 2.69 ct./tkm |
| III          | Euro 6               | 2.28 ct./tkm |

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

## Example of calculation

|                                       |                  |
|---------------------------------------|------------------|
| Relevant weight                       | 18 t             |
| Rate according to emission (Euro 6)   | 2.28 ct./tkm     |
| Kilometres driven                     | 100 km           |
| <b>Total</b> (18 x 2.28 x 100 = 4105) | <b>CHF 41.05</b> |