

Federal Customs Administration FCA Directorate General of Customs

2013 edition

## Fact sheet on the Swiss

# lump-sum heavy vehicle charge (PSVA)

## Foreign vehicle categories subject to the lump-sum heavy vehicle charge

In Switzerland, a mileage-related heavy vehicle charge is levied on transport motor vehicles and trailers with a total weight of over 3.5 tonnes. Unlike the motorway tax sticker (vignette) for passenger cars, the heavy vehicle charge is payable on the entire road network, and not only on the motorway.

A lump-sum charge is levied rather than the mileage-related one for the following vehicles **weighing a total of over 3.5 tonnes**:

	Coaches and articulated buses
	Campervans and motorhomes
	Caravans
6 6	Heavy passenger vehicles
F C	Tractors and motor carriages
45	Other motor vehicles for the carriage of goods with a maximum speed of 45 km/h
Zirkus	Vehicles used exclusively for transporting fun fair or circus material
	Trailers weighing more than 3.5 tonnes drawn by the above vehi- cles or light motor vehicles (excluding circus)

## Rates<sup>1</sup>

Foreign vehicles subject to the lump-sum heavy vehicle charge are taxable in the same way as vehicles registered in Switzerland for each day spent in Switzerland, even if they are only parked and not driven (e.g. motorhome on a campsite).

The calculation is based on the total weight and/or the towing weight of the tractor unit in accordance with the vehicle registration document and the applicable period.

The following heavy vehicle charge options exist:

- for one to thirty consecutive days
- for ten freely chosen days during a given year
- for one to eleven consecutive months
- for one calendar year

The rates can be found in form form. 15.91 and form. 15.92.

The minimum sum per payment is CHF 25.

## Collection of charges and modes of payment

In the case of foreign vehicles subject to the lump-sum heavy vehicle charge, the lump-sum is paid directly at the customs when entering Switzerland, using form 15.91 or 15.92. Persons with vehicles subject to the lump-sum heavy vehicle charge who do not have valid proof of payment must go to a manned customs office.

A list of the customs offices can be found here: List of customs offices

Smaller customs offices are not manned or only partially manned. These border crossing points are equipped with an information board (see example on right).

When entering Switzerland via an unmanned customs office, the driver must call the regional Border Guard Operations Centre. The telephone number is indicated on the information board. The operations centre will notify the driver of the nearest payment point (closest manned border crossing point, petrol station, kiosk, etc.), where the heavy vehicle charge is to be paid.

The form is filled in at the payment point (vehicle registration number, vehicle type, duration of stay, and address in Switzerland), the charge is paid, and the form is authenticated with a customs office stamp.



<sup>&</sup>lt;sup>1</sup> in accordance with <u>Art. 4 of the Heavy Vehicle Charge Ordinance</u>

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#### Extensions, refunds and transfers

If the stay in Switzerland lasts longer than planned, the lump-sum heavy vehicle charge can be extended. The sum for the additional days required can be paid for at a customs office. It is also possible to pay the sum for the additional days required in postal account no. 30-704-6 (in favour of the Directorate General of Customs, Heavy Vehicle Charge, Bern). (Rates in accordance with declaration, but minimum of CHF 25).

If the proof of payment of the lump-sum heavy vehicle charge is returned to the Customs Administration before it expires, a partial refund will be made, provided the gross sum to be refunded is over CHF 50. Refunds incur a fee (5% of the refund amount; at least CHF 30).

Before it expires, proof of payment of the lump-sum heavy vehicle charge can be transferred to another vehicle within the same fee category at a customs office. Transfers incur a fee of CHF 25.

#### Checks and violations



Depending on the vehicle type, form 15.91 or 15.92 bearing the customs stamp serves as proof of payment of the lumpsum heavy vehicle charge for any checks by the police or customs. The vehicle driver must be able to present this upon request.

In the case of proof of payment for ten freely chosen days during a given year, the driver must validate the form before

entry as well as at the start of each subsequent day the vehicle spends in Switzerland. The date must be entered by hand on the lump-sum heavy vehicle charge form.

Whoever uses a vehicle subject to the lump-sum heavy vehicle charge on the Swiss road network without having valid proof of payment will be liable to post-payment of the applicable charge and will also be punished with a fine of CHF 100.

Further information www.customs.admin.ch