

Audit summary

"Ecological requirements" checklist

Information on the application for tax relief / certificate	
Certificate holder / address	
Certificate number	
Type of biogenic fuel	
Information on the audited company	
Stage in the trade or supply chain	Select
Company name	
Street	
Postcode, city / town	
Country	
Tel. no.	
Location of the audit	
Person responsible for audit in the company	
Company participant(s) in the audit	
Information on the audit	
Audit firm	
Audit team leader	
Auditor(s)	
Duration of the audit	
Period(s) audited	

Overview of audit results	
Rated "Yes" (number)	
Rated "No" (number)	
Rated "Not applicable" (number)	

Comments / additional information

Date, signature of audit team leader

Date, signature of person responsible at company

Explanations concerning the "ecological requirements" checklist

The checklist is used to check whether the audited company meets the ecological requirements for the granting of tax relief in accordance with the Mineral Oil Tax Act of 21 June 1996 (MinOTA; SR 641.61) or not (no; reason is mandatory). The checklist is designed for audits throughout the entire trade and supply chain. If a particular question cannot be applied to a company, "not applicable" must be ticked (the reason is mandatory).

If the answer to a question is "no", the corresponding document – if one exists – must be included with the checklist (scan/save document or enclose document in hard copy).

Examples of questions rated "Not applicable":

Question 3.2 "Are the suppliers of raw materials involved in trading and the flow of goods (at least direct suppliers) only those who were authorised in the tax relief decision?": Provided it is a raw material that corresponds to the positive list, this question can be "not applicable" (the same applies for question 3.3). Possible reason: Positive list raw material; in this case, the trade and supply chain does not begin until the fuel production plant.

Question 5.1 "Is sufficient and comprehensible documentation provided if the biogenic fuel was produced in batches (including start/end of batch production, designation of batches, system rinses, etc.)?": If there is no batch production in the company, this question can be "not applicable". Possible reason: There is no batch production.

Question 6.13 "Do the stock levels correspond to the data in the production journal?": If the audit is carried out on a pure trader who does not physically come into contact with the goods, this question can be "not applicable". Possible reason: Pure trader who does not come into contact with the goods.

Question 8.6, Raw materials other than those on the positive list "Does the physical raw material actually correspond to the raw material listed on the form 45.85, supplement to Appendix A1?": If it is a raw material that corresponds to the positive list and not another raw material, this question can be "not applicable" (the same applies for questions 8.7-8.9). Possible reason: It is a raw material that corresponds to the positive list.

Certificate holder / address:			Certificate number and type of biogenic fuel:			
No.			Question			
No.	Question	Answer			Supplementary information	Comments
		Yes	No	Not applicable		
1	General questions					
1.1	Are there written agreements with third parties (subcontractors, external service providers, brokers)?					
1.2	Do these agreements contain provisions on the requirements to be met in order to obtain tax relief?					
1.3	Does the company involved in the flow of goods have goods accounting?					
1.4	Is there financial accounting?					
1.5	Are persons in the company designated as being responsible for all issues regarding tax relief?					
1.6	Are the competent persons in the company informed about the applicable requirements for obtaining tax relief?				Requirements according to section 2 of the general conditions for audits	
1.7	Is an inventory taken at least once per financial year?					
1.8	Are the documents in connection with tax relief archived for at least 5 years?					

No.	Question	Answer			Supplementary information	Comments
		Yes	No	Not applicable		
2	Measuring systems and test equipment					
2.1	Is measuring equipment used on incoming goods to record quantities?				Specify measuring equipment under Comments (e.g. input counter, scale, etc.)	
2.2	Is measuring equipment used in the raw material warehouses to record quantities?				Specify measuring equipment under Comments (e.g. input counter, scale, etc.)	
2.3	Is measuring equipment used during production for quantity recording and process steering?				Specify measuring equipment under Comments (e.g. input counter, scale, etc.)	
2.4	Is measuring equipment used in the warehouses to record quantities?				Specify measuring equipment under Comments (e.g. input counter, scale, etc.)	
2.5	Is the measuring equipment checked/calibrated by an official authority?					
2.6	Is the test equipment maintained, tested and calibrated if there is no official inspection?					
2.7	Are calibration records available for the measuring equipment?					
2.8	Are maintenance/calibration records available?				Specify maintenance intervals under Comments	
2.9	Are there seals, calibration stickers?				Specify type under Comments	
2.10	Are the quantities recorded and documented (electronic, remote reading, tape measure)?					

No.	Question	Answer			Supplementary information	Comments
		Yes	No	Not applicable		
3	Procurement of goods					
3.1	Are there sufficient and plausible mechanisms in the company to ensure secure purchasing of goods?				Specifications, contracts, certificates and a supplier assessment are to be given under Comments.	
3.2	Are the suppliers of raw materials involved in trading and the flow of goods (at least direct suppliers) only those who were authorised in the tax relief decision?				All parties involved in raw material trading and the flow of goods must be indicated in a complete and binding manner in the application for tax relief. The declared trade and goods flows are considered part of the tax relief decision and must be strictly adhered to.	
3.3	Are there any suppliers of raw materials other than those authorised in the tax relief decision?					
3.4	Are the fuel suppliers involved in trading and the flow of goods (at least direct suppliers) only those who were authorised in the tax relief decision?				All parties involved in biogenic fuel trading and the flow of goods must be indicated in a complete and binding manner in the application for tax relief. The declared trade and goods flows are considered part of the tax relief decision and must be strictly adhered to.	
3.5	Are there any fuel suppliers other than those authorised in the tax relief decision?					
3.6	Are the trade and goods flows listed in the tax relief decision adhered to?					
3.7	Are changes to the flow of trade and goods immediately reported to the Directorate General of Customs?				Changes must be reported to the Federal Customs Administration without delay (Art. 19h para. 2 of the MinOTO).	
3.8	Are purchase contracts available for the procurement of all biogenic raw materials and fuels?					
3.9	Are the requirements to be met for tax relief mentioned in the purchase contracts or is the company informed of compliance with the requirements for tax relief?					

No.	Question	Answer			Supplementary information	Comments
		Yes	No	Not applicable		
3	Procurement of goods					
3.10	Are checks carried out to see whether the tax relief requirements have been met for the goods delivered, i.e. whether the direct suppliers meet the requirements according to the tax relief application?				Requirements according to section 2 of the general conditions for audits (particularly segregation and traceability)	
3.11	Are the physically received biogenic raw materials and fuels only those that were authorised in the tax relief decision?				Goods must physically correspond to the authorised biogenic raw materials and fuels. The goods may not have undergone mass balancing.	
3.12	Are checks carried out to see whether the physically received biogenic raw materials and fuels correspond to the delivery and sales documents?					
3.13	Do the delivered physical quantities for incoming goods correspond to the delivery documents and is there a prompt reconciliation?					
3.14	Are the quantities recorded and documented promptly after the physical goods movement?					
3.15	Can deviations between documentation and physical goods movement be plausibly justified?					
3.16	Do the suppliers' accompanying delivery documents contain all the information required to clearly identify the biogenic raw materials and fuels and their origin?					
3.17	Are the booking processes understandable and transparent?					
3.18	Are bookkeeping corrections clearly and comprehensibly identified and documented, and can inventory changes be traced at any time?					

No.	Question	Answer			Supplementary information	Comments
		Yes	No	Not applicable		
4	Segregation					
4.1	The company keeps mass balances for biogenic raw materials and fuels which will ultimately benefit from tax relief in Switzerland: Does the company maintain mass balances in accordance with a voluntary system recognised by the EU Commission within the RED framework or in accordance with another system, and do these contain exclusively raw materials and fuels which were approved in the decision on tax relief?					
4.2	Is there documentation on the segregation of biogenic raw materials and fuels during production?					
4.3	Is there documentation on the segregation of biogenic raw materials and fuels during storage?					
4.4	Is there documentation on the segregation of biogenic raw materials and fuels during transport?					
4.5	Does the warehouse have sufficient capacity to ensure the segregation of the raw materials?					
4.6	Does the warehouse have sufficient capacity to ensure the segregation of the fuels?					
4.7	Are the waste and production residues segregated at the point of generation and are they subsequently segregated for storage, loading and transport?					
4.8	Is it ensured that no mixing with other raw materials or fuels occurs at any time (zero tolerance, fully segregated flow of goods during transport, storage and processing)?				No mixing with other materials and unauthorised substances is permitted during transport, storage or processing. The mixing of authorised substances with each other (different certificate numbers) is also prohibited. All tank containers must have been completely emptied beforehand.	

4.9	Is it ensured that transfer pumping movements within the storage tanks are carried out in such a way that mixing with other raw materials and fuels is excluded (e.g. rinsing of systems)?				Applies by analogy also for solids.	
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No.	Question	Answer			Supplementary information	Comments
		Yes	No	Not applicable		
4	Segregation					
4.10	Is it ensured that the storage tanks are completely emptied before filling (no residual quantities) in the case of a product change (change between substances with or without tax relief), so that mixing with other raw materials and fuels is excluded (e.g. tank cleaning)?				Applies by analogy also for solids.	
4.11	The company processes substances other than those authorised by the FCA: Is the processing of waste and production residues carried out on a separate line or by means of batch production?					

No.	Question	Answer			Supplementary information	Comments
		Yes	No	Not applicable		
5	Batch production					
5.1	Is sufficient and comprehensible documentation provided if the biogenic fuel was produced in batches (including start/end of batch production, designation of batches, system rinses, etc.)?					
5.2	Are the systems rinsed (no mixing) between the production of other fuels and the production of biogenic fuels from raw materials applied for or authorised in the application procedure?				Applies by analogy also for solids.	
5.3	Are the raw materials used for the batch identified precisely?					
5.4	Is the fuel produced in the batch identified precisely?					
5.5	Is there comprehensible documentation per batch that the quantity of fuel produced can be obtained with the raw material used (conversion losses taken into account)?					
5.6	Can it be comprehensibly documented that the tank capacities were available for the period and with the volume required for production?					

No.	Question	Answer			Supplementary information	Comments
		Yes	No	Not applicable		
6	Storage and processing					
6.1	Are there sufficient and plausible mechanisms in the company to ensure reliable recording of incoming and outgoing goods?					
6.2	Are the stored quantities / tank contents recorded and documented (electronic, remote reading, tape measure)?					
6.3	Is there a regular (at least once a year) reconciliation of the physically available quantities with the quantities recorded in the accounts?					
6.4	Can deviations between the goods accounting and the physically available quantities be plausibly justified?					
6.5	Is the type, quantity and nature of the biogenic raw materials used for the production of the biogenic fuel documented?					
6.6	Is the biogenic fuel physically produced from the raw materials authorised in the application procedure?					
6.7	Are only the additives listed in the application added to the biogenic fuel, and are they in the proportions specified?					
6.8	Are the available physical quantities of biogenic raw materials and/or finished biogenic fuels documented?					
6.9	Do the production process and the production facility for biogenic raw materials and fuels correspond in reality to the information in the application for tax relief?					

No.	Question	Answer			Supplementary information	Comments
		Yes	No	Not applicable		
6	Storage and processing					
6.10	Are changes to the production process for biogenic raw materials and fuels requested in the application immediately reported to the Federal Customs Administration?				Changes must be reported to the Federal Customs Administration without delay (Art. 19h para. 2 of the MinOTO).	
6.11	Are changes to the production facility for biogenic raw materials and fuels specified in the application immediately reported to the Federal Customs Administration?				Changes must be reported to the Federal Customs Administration without delay (Art. 19h para. 2 of the MinOTO).	
6.12	Is the production subject to appropriate quality control and are samples retained?					
6.13	Do the stock levels correspond to the data in the production journal?					
6.14	Does the company have plausible quantity statements over a reasonable production period in which all inputs and outputs for biogenic raw materials, biogenic fuels and additives are shown taking yields and losses into account?					
6.15	Does the company record material yields and production-related losses (conversion losses)?					
6.16	Are the material yields and production-related losses (conversion losses) plausible?					
6.17	Are the additives required for the production recorded in terms of quantity?					
6.18	Are the additives required for the production taken into account when recording and documenting material yields and production-related losses?					
6.19	Can deviations between the stock level, production and goods accounting or production journal be plausibly justified?					

No.	Question	Answer			Supplementary information	Comments
		Yes	No	Not applicable		
7	Outgoing goods					
7.1	Do the accompanying delivery documents contain all the information required to clearly identify the biogenic raw materials and fuels delivered and the recipient?					
7.2	Are checks carried out to see whether the physically delivered biogenic raw materials and fuels correspond to the delivery and sales documents?					
7.3	Do the quantities of biogenic raw materials and fuels sold correspond to the data in the goods and financial accounting?					
7.4	Are the booking processes understandable and transparent?					
7.5	Are bookkeeping corrections clearly and comprehensibly identified and documented, and can inventory changes be traced at any time?					
7.6	Are the requirements to be met for tax relief mentioned in the contracts of sale or is the buyer informed of compliance with the requirements for tax relief?					

No.	Question	Answer			Supplementary information	Comments
		Yes	No	Not applicable		
8	Ecological requirements					
8.1	In addition to emissions from energy supply, do other emissions (e.g. methane slip) occur in the production process or are environmental pollutants unintentionally released? If so, which ones and in what quantities?					
	Raw materials corresponding to the positive list					
8.2	Does the raw material used by the fuel production plant actually physically correspond to the authorised raw material according to the positive list?					
8.3	Is the category B raw material actually accepted by the fuel production plant without an economic value (transport costs are not taken into account)?					
8.4	Can it be demonstrated that the category B production residues and waste used are actually worthless or that a disposal fee would have had to be paid for them if they arise in a facility that is used by the plant itself to produce the fuel (fuel production plant)?					
8.5	Are the supplementary criteria of the positive list actually met by the fuel production plant if the raw material is in category C?					
	Raw materials other than those on the positive list					
8.6	Does the physical raw material actually correspond to the raw material listed on the form 45.85, supplement to Appendix A1?					
8.7	Do the production flow chart and the production description of the plant where the waste or production residue is produced correspond to the reality?					
8.8	Are the economic values listed on the form 45.85, supplement to Appendix A1 in line with the reality? Current values must always be specified under Comments.					
8.9	Are the annual production quantities listed on the form 45.85, supplement to Appendix A1 in line with the reality? The quantities found					

	must always be specified under Comments.					
No.	Question	Answer			Supplementary information	Comments
		Yes	No	Not applicable		
9	Non-conformities (inconsistencies)					
9.1	Are detected non-conformities recorded and documented?					
9.2	Is it clearly regulated in the company in which cases and to whom (certificate holder, authorities, etc.) a report must be made when non-conformities are detected?					
9.3	Are the certificate holder and the Federal Customs Administration immediately notified if the non-conformity is in connection with tax relief?					
9.4	Are appropriate measures taken if deviations between physically received goods and the delivery and sales documents are subsequently detected?					
9.5	Are the certificate holder and the Federal Customs Administration notified if deviations between physically received goods and the delivery and sales documents are subsequently detected?					

No.	Question	Answer			Supplementary information	Comments
		Yes	No	Not applicable		
10	Additional questions					
10.1	Are there any other contradictions between the application and the situation found in reality which are not covered by the checklist?					

Date, signature of audit team leader

Date, signature of person responsible at company