

Appendix C Declaration concerning the lawful acquisition of the areas under cultivation for the production of raw materials to manufacture biogenic fuels

(in accordance with Art. 12b para. 1 lit. d of the MinOTA and Art. 19d para. 1 lit. a of the MinOTO)

English is not an official language of the Swiss Confederation. Applications are to be submitted in German, French or Italian. This translation is provided for information purposes only and has no legal force.

Self-declaration

As a member of the management board, I hereby confirm that our company

name and address:

and the subcontractors and/or sub-suppliers contracted by us:

name(s) and address(es):

in cultivating raw materials to manufacture biogenic fuels have complied with the following standards:

- **lawful acquisition of the areas under cultivation in accordance with the national legislation of the country of cultivation.**
- **lawful acquisition of the areas under cultivation in accordance with the international obligations of the country in question and the international standards recognised by it.**

I provide proof of compliance with the aforementioned standards by submitting one of the following documents, a copy of which is enclosed with the application, or acknowledge that this documentation may be requested by the EAER/SECO, where necessary:

- Purchase, rental or leasing agreement or other documents that record the land rights and land use rights
- Land register extract
- Internationally recognised certificate or confirmation certifying compliance with the above standards
- Other appropriate documents
- No documents

I further declare that our company and the subcontractors and/or sub-suppliers contracted by us have complied with the following, among other things:

Please select: Establishment and documentation of the existing formal and informal land rights and land use rights.

Please select: Voluntary prior consent given in full knowledge of the facts by the land user or land owner for all agreements negotiated for compensation, acquisition and the voluntary waiving of rights.

Please select: Renunciation of forcible eviction or expropriation without compensation of the local population.

In signing this form, I confirm that I am aware that changes in manufacturing or production that affect the aforementioned standards must be notified immediately to the Directorate General of Customs.

I have noted the explanations on this form.

Place	Date	Legally valid signature
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Enclosures:

- Purchase, rental or leasing agreement
- Land register extract
- Internationally recognised certificate or confirmation
- Other:

NOT OFFICIAL

Explanations on Appendix C to Form 45.85

Legal foundations

The general legal foundations are as defined in the Explanations on Form 45.85.

Furthermore, the legal foundations for the self-declaration mentioned in appendix C are contained in Article 12b paragraph 1 letter d of the Mineral Oil Tax Act of 21 June 1996 (MinOTA; SR 641.61) and in Article 19d paragraph 1 letter a in conjunction with Article 19g paragraph 2 letter b and Article 19f paragraphs 1 and 3 of the Mineral Oil Tax Ordinance of 20 November 1996 (MinOTO; SR 641.611).

On the basis of the acts and ordinances referred to, tax relief is granted for biogenic fuels if – in addition to the other conditions – manufacturers, producers or importers can substantiate to the Federal Department of Economic Affairs, Education and Research (EAER)/State Secretariat for Economic Affairs (SECO) by means of documents that they and their suppliers have lawfully acquired the areas under cultivation.

Compliance with these conditions does not in itself constitute direct grounds for the granting of tax relief by the Directorate General of Customs.

Internal organisation

The substantiation of the lawful acquisition of the areas under cultivation will be facilitated if:

- members of the management board are informed of the declaration that has been made and responsibilities within the executive management for continuous compliance with and monitoring of these standards are defined;
- the self-declaration is made public and accessible in a language understood by the employees and, where appropriate, information about the content of the self-declaration is also provided verbally.

Subcontractors and suppliers

The applicant contractually binds subcontractors and suppliers to comply with the standards and obligations listed in the self-declaration. Applicants may, for example, require a self-declaration to be signed for this purpose.

Substantiation

The EAER/SECO reserves the right to require submission of additional declarations and documents to substantiate the lawful acquisition of the areas under cultivation.

Further enquiries

The EAER/SECO may obtain information on the lawful acquisition of the areas under cultivation from sources including the subcontractors and suppliers named in the self-declaration, relevant official bodies, institutions and organisations, and from organisations composed of equal numbers of representatives of employers and workers, where these exist.

Duty of cooperation, data protection and penalties

The applicant is obliged to provide the declarations and documents considered necessary by the EAER/SECO for substantiation.

Information provided to official bodies in connection with the substantiation of the lawful acquisition of the areas under cultivation is subject to data protection in accordance with Annex A 45a of the Data Processing Ordinance of 4 April 2007 of the Federal Customs Administration (SR 631.061).

Violation of the obligation to provide declarations, information and substantiation constitutes an offence under the Mineral Oil Tax Act. Anyone who provides untrue information in connection with the lawful acquisition of the areas under cultivation or who violates the criteria for the lawful acquisition of areas under cultivation after tax relief has been granted will be liable to a fine. The mineral oil tax will also be payable retroactively.