Department of the Environment, Transport, Energy and Communications DETEC

Federal Office for the Environment FOEN

How the environmental levies are redistributed



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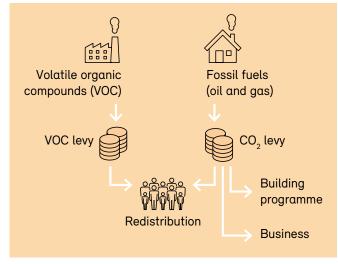
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Information sheet on the environmental levies

Why you get an environmental levy refund each year

You will receive a refund in each of your premium invoices for basic health insurance: in 2025 this will amount to CHF 61.80 per person (or CHF 5.15 per month). This sum is drawn from the environmental levies. Environmental levies are *not* a general tax. Instead, they work according to the 'polluter pays' principle: anyone who is potentially harming the environment pays, while everyone else benefits.

The polluter pays principle, which is anchored in Swiss law, aims to incentivise people to use harmful substances sparingly. This is good for both the climate and public health.



How the environmental levies are redistributed

There are two kinds of environmental levy:

- A CO₂ levy for the use of heating oil or natural gas. This is charged because burning these fuels causes CO₂ emissions which are in part responsible for global warming.
- A **VOC** (volatile organic compounds) levy for the use of solvents. Solvents are used, for example, to clean metals or as a component in paint. They are partly to blame for the high ozone levels in summer (summer smog).

The VOC levy is redistributed in full to the public, while the CO_2 levy is split between the public and the business community. Another part of the CO_2 levy is used to make buildings more climate-friendly (Buildings Programme) and to support sustainable technologies (Technology Fund).

Why go through the health insurance premium?

The health insurance premium was chosen because it is the most efficient means of redistributing environmental levies. Anyone who lives in Switzerland and has basic health insurance with a Swiss provider is entitled to the refund.

Further information can be found online at:

www.bafu.admin.ch/co2-levy www.bafu.admin.ch/voc (in German, French and Italian) www.dasgebaeudeprogramm.ch (in German, French and Italian) www.technologyfund.ch