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Ordinance on the Collection of Fees and Supervisory Levies for Precious Metal Control¹ (PMC-FeeO)

of 6 November 2019 (Status as of 1 January 2023)

The Swiss Federal Council,

based on Article 18 paragraph 1, 19, 34 paragraph 2 and 37 paragraph 3 of the Precious Metals Control Act of 20 June 1933² (PMCA) and Article 46a of the Government and Administration Organisation Act of 21 March 1997^{3,4}

ordains:

Section 1 General Provisions

Art. 1 Subject matter

This Ordinance governs the fees and supervisory levies for precious metals control, namely:⁵

- a. fees for the services and decisions of the Central Office for Precious Metals Control, the federal assay offices and the cantonal assay offices;
- b. fees for assays of fineness carried out by trade assayers in accordance with Article 41 of the Precious Metals Control Act;
- c. fees for services provided by the Central Office;
- d.⁶ supervisory levies for costs that are not covered by the fees for supervision of commercial purchases of melt material in accordance with Article 36 paragraph 2 letter e PMCA or supervision in accordance with Article 42^{ter} PMCA.

AS 2019 3771

¹ Amended by Annex No 5 of the O of 31 Aug. 2022, in force since 1 Jan. 2023 (AS 2022 552).

² SR 941.31

³ SR 172.010

⁴ Amended by Annex No 5 of the O of 31 Aug. 2022, in force since 1 Jan. 2023 (AS 2022 552).

⁵ Amended by Annex No 5 of the O of 31 Aug. 2022, in force since 1 Jan. 2023 (AS 2022 552).

⁶ Inserted by Annex No 5 of the O of 31 Aug. 2022, in force since 1 Jan. 2023 (AS 2022 552).

Art. 2⁷ Liability to pay fees

¹ A fee must be paid by any person who:

- a. requests a decision in accordance with Article 1 letter a;
- b. uses a service in accordance with Article 1 letter a;
- c. requests supervisory proceedings which do not culminate in a decision or which are abandoned.

² Federal, cantonal and communal authorities are not required to pay for precious metals control services in the context of legal and administrative assistance.

Art. 3 Applicability of the General Fees Ordinance

Unless otherwise stipulated in this Ordinance, the provisions of the General Fees Ordinance of 8 September 2004⁸ apply.

Art. 4 Calculation⁹

¹ The fees and supervisory levies are calculated in accordance with the rates specified in the Annex.¹⁰

² For services and decisions for which no rate is specified in the Annex, the fee is based on time spent (Art. 14).

³ Fees and levies are periodically adjusted to take account of the services actually performed, the costs incurred and technological developments.¹¹

Section 2 Official Analysis and Hallmarking**Art. 5** Principles

The fees for the official Swiss hallmarking of watch-cases and other precious metal articles and mixed metal articles comprise:

- a. the fee for conformity testing;
- b. the hallmarking fee.

⁷ Amended by Annex No 5 of the O of 31 Aug. 2022, in force since 1 Jan. 2023 (AS 2022 552).

⁸ SR 172.041.1

⁹ Amended by Annex No 5 of the O of 31 Aug. 2022, in force since 1 Jan. 2023 (AS 2022 552).

¹⁰ Amended by Annex No 5 of the O of 31 Aug. 2022, in force since 1 Jan. 2023 (AS 2022 552).

¹¹ Amended by Annex No 5 of the O of 31 Aug. 2022, in force since 1 Jan. 2023 (AS 2022 552).

Art. 6 Fee for conformity testing

¹ For conformity testing of watch-cases and other precious metal articles and mixed metal articles, the fees specified in the Annex apply.

² For objects comprised of a combination of several precious metals, the rates for each individual metal are added together.

³ Certified material means precious metals and precious metal alloys whose fineness before production is confirmed with a conformity certificate that is issued or recognised by one of the bodies under Article 1 letter a.

Art. 7 Hallmarking fees

¹ For applying the hallmark on precious metal and mixed metal watch-cases or other articles, the fees specified in the Annex apply.

² A single mark is:

- a. the official Swiss hallmark; or
- b. the international hallmark in accordance with the Convention of 15 November 1972¹² on the Control and Marking of Articles of Precious Metals.

³ A double mark is the combined Swiss/international hallmark. The double mark is applied as a single unit. The fee for a double mark is charged even if individual marks are applied separately and by the manufacturer itself.

Art. 8 Acceptance fee

¹ If a series of fewer than ten objects is submitted for official hallmarking, an acceptance fee as specified in the Annex will be charged.

² The acceptance fee is not charged if the official hallmarks are applied by the applicant itself.

Art 9 Official hallmarking agreements

¹ For the conclusion of an agreement in accordance with Article 97 paragraph 2 and Article 117a paragraph 3 of the Ordinance on the Control of the Trade in Precious Metals and Precious Metal Articles of 8 May 1934¹³ (PMCO), the fees specified in the Annex apply:

- a. for creating the dossier and reviewing the application;
- b. for the audits carried out during the term of the agreement in accordance with Article 97 PMCO or for its renewal;
- c. for the additional audit in the case of a request for an agreement in accordance with Article 117a PMCO.

¹² SR 0.941.31

¹³ SR 941.311

² The fees specified in paragraph 1 are payable before the conclusion or renewal of the agreement.

³ The fee for onsite supervision based on Article 117a paragraph 2 PMCO is based on time spent (Art. 14).

⁴ The Central Office charges an annual fee for the accreditation of suppliers and testing laboratories for certified material in accordance with the Annex.

Section 3 Fees for Fineness Assays

Art. 10 Assay of the fineness of samples

¹ A sample is defined as an object, a piece or any type of specimen taken from the same material which does not correspond to a parcel or a melted product.

² For assaying the fineness of samples, the fees specified in the Annex apply.

³ The fee covers the number of analyses necessary to assay the fineness of the sample.

⁴ Reduced-scope fineness assays include analyses for conformity with the legal standard of fineness on a single analysed metal.

⁵ The fee for assaying the fineness is doubled in the case of arbitration analysis.

⁶ For assays of fineness that cannot be carried out using standardised testing methods, the fees are based on time spent.

Art. 11 Assay of the fineness of melted products

¹ For assaying the fineness of melted products, the fees specified in the Annex apply.

² For the assay and marking of each melted product, an additional fee is charged as specified in the Annex.

Art. 12 Fees for conversion into analysable form

For the conversion into analysable form of material, solutions, salts and other materials which, due to their composition, require prior chemical and physical digestion, further fees as specified in the Annex are charged in addition to the fees set out in Articles 10 and 11.

Section 4 Other Flat-Rate Fees

Art. 13

¹ Other flat-rate fees apply to:

- a. licences;
- b. registrations of responsibility marks;

- c. awarding of diplomas;
- d.¹⁴ ongoing supervision of trade assayers, melters, commercial purchasers of melt material and the cantonal assay offices;
- e. courses for precious metal assayers from industry or the cantonal assay offices;
- f. conformity testing of new coatings and materials.

² The fees are calculated in accordance with the rates specified in the Annex.

Section 5 Hourly Fees

Art. 14 Principle¹⁵

¹ For services, in particular expert opinions and decisions, for which no rate is specified in the Annex, a fee of CHF 90 to 135 per hour is charged.

² The exact fee within the range given in paragraph 1 is determined on the basis of the expertise required.

³ Hours may be divided into quarters of an hour. Each fraction of a quarter of an hour is counted as one full quarter of an hour.

Art. 14a¹⁶ Fees relating to the supervision of trading in banking precious metals

¹ The fees for audits, supervisory proceedings and decisions relating to trading in banking precious metals (Art. 42^{ter} PMCA) are based on time spent.

² The hourly rate for the fees specified in paragraph 1 is CHF 250–350, depending on the specialist knowledge and functional level of the person carrying out the task at the Central Office.

Section 5a:¹⁷ Supervisory Levies

Art. 14b Principle, scope and calculation basis

¹ Purchasers of melt material in accordance with Article 31a PMCA, trade assayers and group companies in accordance with Article 42^{bis} PMCA must pay an annual supervisory levy to the Central Office.

¹⁴ Amended by Annex No 5 of the O of 31 Aug. 2022, in force since 1 Jan. 2023 (AS 2022 552).

¹⁵ Inserted by Annex No 5 of the O of 31 Aug. 2022, in force since 1 Jan. 2023 (AS 2022 552).

¹⁶ Inserted by Annex No 5 of the O of 31 Aug. 2022, in force since 1 Jan. 2023 (AS 2022 552).

¹⁷ Inserted by Annex No 5 of the O of 31 Aug. 2022, in force since 1 Jan. 2023 (AS 2022 552).

² Purchasers of melt material in accordance with Article 31a PMCA shall pay the levy in the form of a lump sum for a period of four years.

³ Trade assayers and group companies in accordance with Article 42^{bis} PMCA that hold a licence for commercial trading in banking precious metals from the Central Office shall pay the levy in the form of a fixed basic levy and a variable supplementary levy.

⁴ The supplementary levy covers the costs that are not covered by the basic levy.

Art. 14c Basic levy

For the basic levy in accordance with Article 14b paragraph 3, the rate in the Annex applies.

Art. 14d Supplementary levy

As regards the amount to be covered via the supplementary levy in accordance with Article 13b paragraph 3, one tenth of such levy shall be based on the balance sheet total and nine tenths on the gross revenue.

Art. 14e Calculation of the supplementary levy

¹ For calculating the supplementary levy based on the balance sheet total and gross revenue, the profit and loss account of the entity subject to the levy in accordance with Article 959b of the Code of Obligations¹⁸, as reported in the approved financial statements for the year preceding the year to which the levy applies, shall be decisive. The following may be deducted for trading in banking precious metals:

- a. if a profit and loss account by nature of expense is used: volume changes in unfinished and finished goods, as well as the cost of purchased materials;
- b. if a profit and loss account by function of expense is used: the costs of procuring or manufacturing the purchased products.

² The decisive factor in calculating the supplementary levy based on the balance sheet total and gross revenue shall be the result in the financial statements for the year preceding the year to which the levy applies.

³ The calculation of the supplementary levy according to gross revenue shall be based exclusively on the gross revenue of the business activity subject to the licence requirement in accordance with Article 42^{bis} PMCA.

Art. 14f Start and end of levy liability

¹ Levy liability shall begin with the granting of the licence and end with its withdrawal or the discharge from supervision.

¹⁸ SR 220

² If the start or end of levy liability does not coincide with the start or end of the year to which the levies apply, the basic levy and supplementary levy shall be payable *pro rata temporis*.

³ A right to reimbursement based on paragraph 2 at the end of levy liability shall exist only for amounts exceeding CHF 1000.

Art. 14g Collection of levies

¹ The Central Office shall collect the supervisory levies from the licence holders in accordance with Article 42^{bis} PMCA based on its cost accounting for the year preceding the year to which the levies apply.

² After finalising its cost accounting, the Central Office shall produce an invoice for each entity subject to the levies.

Art. 14h Invoicing, due dates, deferral and expiry

¹ The Central Office shall produce invoices for the supervisory levies.

² If the entities subject to the levies do not agree with the final invoice, they may request an appealable decision.

³ Due dates, deferral and expiry shall be based by analogy on the provisions of the General Fees Ordinance of 8 September 2004¹⁹.

Section 6 Compensation for Services provided by the Central Office

Art. 15

¹ The cantonal assay offices pay an annual fee to the Central Office.

² This consists of a fixed sum and a variable amount depending on the gross turnover generated by the fees charged in accordance with Articles 5 to 9.

³ The compensation is governed by an administrative service level agreement.

Section 7 Final Provisions

Art. 16 Repeal of existing legislation

The Ordinance of 17 August 2005²⁰ on the Fees for Precious Metal Control is repealed.

¹⁹ SR 172.041.1

²⁰ [AS 2005 4317, 2010 2219 n. II]

Art. 17 Amendment of existing legislation...²¹**Art. 18** Commencement

This Ordinance comes into force on 1 January 2020.

²¹ The amendments may be consulted under AS **2019** 3771.

Annex²²**1. Conformity testing (Art. 6), per object made of gold, silver, platinum or palladium:**

		CHF
1.1	made of certified material	1.30
1.2	made of uncertified material	1.90

2. Hallmarking (Art. 7)

Fee		Per single mark		Per double mark	
		Mechanical CHF	Laser CHF	Mechanical CHF	Laser CHF
2.1	by the assay office	1.00	3.00	1.30	3.80
2.2	by the manufacturer	0.80	0.80	1.10	1.10

3. Acceptance fee (Art. 8)

	CHF
Fee for series of less than ten objects	20.00

4. Official hallmarking agreements (Art. 9 paras. 1 and 4)

	CHF
4.1 non-recurring fee for creating a dossier	500.00
4.2 additional fee for conducting an audit	2000.00
4.3 non-recurring fee for additional audits in accordance with Article 117a of the PMCO	250.00
4.4 annual fee for accreditation of suppliers and testing laboratories for certified material	2000.00

²² Revised by Annex No 5 of the O of 31 Aug. 2022, in force since 1 Jan. 2023 (AS 2022 552).

5. Assay of fineness of objects or samples (Art. 10)

		Gold CHF	Silver CHF	Platinum CHF	Palladium CHF
5.1	Fee for reduced-scope fineness assay	80.00	55.00	170.00	170.00
5.2	Fee for fineness assay	105.00	80.00	210.00	210.00

6. Assay of fineness of melted products (Art. 11)

		Gold CHF	Silver CHF	Platinum CHF	Palladium CHF
6.1	Fee for fineness assay	105.00	80.00	210.00	210.00
					CHF
6.2	Fee for assay and marking of a melted product				50.00

7. Conversion into analysable form (Art. 12)

		Fee per parcel sam- pled CHF
7.1	Fee for pre-ground material that is to be broken down by lead (or other metal) melting	300.00
7.2	Fee for clean solutions and salts	100.00
7.3	Fee for contaminated solutions and salts normally destined for re- fining or recovery	300.00
7.4	Fee for breaking down materials not listed in this table	120.00

8. Other flat-rate fees (Art. 13)

	CHF
8.1 Issue or renewal of a melter's licence with a melter's mark	1000.00
8.2 Non-recurring fee for issue of an additional melter's mark	200.00
8.3 Issue or renewal of individual melter's licence with individual melter's mark	200.00
8.4 Non-recurring fee for issue of a trade assayer's licence	1500.00
8.4a Granting of a licence for trading in banking precious metals	2500.–
8.5 Registration or renewal of an individual responsibility mark	800.00
8.6 Registration or renewal of a collective responsibility mark:	
1. per mark and	800.00
2. per participant	200.00
8.6a Granting or renewal of a purchase licence	500.–
8.7 Modifications and cancellations of licences and marks in accordance with sections 8.1 to 8.6a	–.–
8.8 Exam registration fee for the federal diploma for sworn assayers	150.00
8.9 Issue of the federal diploma for sworn assayers	600.00
8.10 Annual fees for ongoing supervision:	
1 trade assayers, includes activities as a melter if applicable	5000.00
2 melters	1000.00
3 cantonal assay offices	5000.00
8.11 Course fees for assayers from industry or a cantonal assay office, per person and day	500.00
8.12 Conformity testing of new coatings and materials is charged according to time spent.	

9. Other lump sum levies (Art. 14a para. 2)

	CHF
9.1 Supervisory levy for purchasers of melt material in accordance with Article 31a paragraphs 2 and 3 PMCA (lump sum for a period of four years)	2000.–
9.2 Basic levy for licence holders in accordance with Article 42 ^{bis} PMCA	5000. –

