



# Swedish Code of Statutes

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## Ordinance amending Ordinance (2020:1180) on certain greenhouse gas emissions

SFS 2024:688

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The government provides<sup>1</sup> the following as regards the Ordinance (2020:1180) on certain greenhouse gas emissions<sup>2</sup>:

*that* the Annex shall become Annex 1;

*that* Chapter 1, Sections 1-3 and 9, Chapter 3, Sections 1, 2, 6, 14 and 15, Chapter 4, Section 2, Chapter 6, Sections 2-4, Chapter 9, Sections 2 and 5, Chapter 10, Section 5, and Chapter 11, Section 1 shall read as set out below;

*that* a new chapter, Chapter 3a, two new paragraphs, Chapter 9, Section 5a and Chapter 11, Section 4, and a new annex, Annex 2, worded as set out below, shall be introduced.

## Chapter 1

**Section 1**<sup>3</sup> This Ordinance contains provisions on the application of the Act (2020:1173) on certain greenhouse gas emissions. The Ordinance also contains provisions on international cooperation under Article 6 of the Paris Agreement.

The Regulation is a complement to:

– EU Regulations adopted on the basis of Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC, as amended by Directive (EU) 2023/959 of the European Parliament and of the Council (ETS Directive);

– Regulation (EU) 2015/757 of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport, and amending Directive 2009/16/EC (EU MRV Regulation); and

– EU Regulations adopted on the basis of the EU MRV Regulation.

This Ordinance is issued by virtue of

– Section 7(1) of the Act on certain greenhouse gas emissions, with regard to Chapter 3, Sections 1-7 and Chapter 3a, Sections 1-6;

– Section 7(2) of the Act on certain greenhouse gas emissions, with regard to Chapter 3, Sections 9a and 9b;

– Section 11 of the Act on certain greenhouse gas emissions, with regard

<sup>1</sup> Cf. Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC, as amended by Directive (EU) 2023/959 of the European Parliament and of the Council. See also Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services.

<sup>2</sup> Most recent wording of Annex 2024:306.

<sup>3</sup> Most recent wording 2024:529.

- to Chapter 4, Section 3;
- Section 11a of the Act on certain greenhouse gas emissions, with regard to Chapter 4, Sections 1a and 11-17;
- Section 12 of the Act on certain greenhouse gas emissions, with regard to Chapter 3, Sections 8 and 10, Chapter 3a, Sections 7-9 and Chapter 4, Section 6;
- Section 13 of the Act on certain greenhouse gas emissions, with regard to Chapter 3, Section 14, Chapter 3a, Section 15, Chapter 4, Sections 1, 2 and 7-8c, and Chapter 4a, Sections 1-4;
- Section 15 of the Act on certain greenhouse gas emissions, with regard to Chapter 5, Sections 3, 8-11 and 13-17 and Chapter 11, Section 1(2);
- Section 17 of the Act on certain greenhouse gas emissions, with regard to Chapter 3, Section 15, Chapter 3a, Section 16, Chapter 4a, Sections 6-11, Chapter 8, Sections 2-5 and Chapter 9, Sections 2-6;
- Section 21 of the Act on certain greenhouse gas emissions, with regard to Chapter 7, Sections 2 and 3;
- Section 22 of the Act on certain greenhouse gas emissions, with regard to Chapter 7, Sections 4 and 10;
- Section 25 of the Act on certain greenhouse gas emissions, with regard to Chapter 3, Section 13, Chapter 3a, Sections 12-14, Chapter 4, Sections 4, 9 and 10, Chapter 5 Sections 5-7 and Chapter 11, Sections 1(1) and (3);
- Section 26 of the Act on certain greenhouse gas emissions, with regard to Chapter 7, Section 8 and Chapter 11, Section 4;
- Section 41 of the Act on certain greenhouse gas emissions, with regard to Chapter 10, Sections 1-9;
- Section 42 of the Act on certain greenhouse gas emissions, with regard to Chapter 10, Sections 10 and 11;
- Section 42a of the Act on certain greenhouse gas emissions, with regard to Chapter 10, Sections 18-22;
- Section 43 of the Act on certain greenhouse gas emissions, with regard to Chapter 10, Sections 14 and 15;
- Chapter 8, Section 11 of the Instrument of Government, with regard to Chapter 11, Section 2;
- Chapter 10, Section 2 of the Instrument of Government, with regard to Chapter 11, Section 3; and
- Chapter 8, Section 7 of the Instrument of Government, with regard to other provisions.

**Section 2<sup>4</sup>** The provisions of this Ordinance relate to:

- the content and vocabulary of the Ordinance (Chapter 1);
- authorities (Chapter 2);
- emissions from installations (Chapter 3);
- emissions from fuel activities (Chapter 3a);
- emissions from flight activities (Chapter 4);
- emissions from maritime transport activities (Chapter 4a);
- allocation of allowances (Chapter 5);
- electronic handling of documents (Chapter 6);
- the Union Registry (Chapter 7);
- the issue and return of allowances (Chapter 8);
- surrender of allowances (Chapter 9);
- international cooperation under Article 6 of the Paris Agreement (Chapter 9a);

<sup>4</sup> Most recent wording 2024:529.

- penalties (Chapter 10);
- authorisations (Chapter 11); and
- appeals (Chapter 12).

**Section 3<sup>5</sup>** Sections 4-13 explain the words and expressions used in the Ordinance. Otherwise, words and expressions in the Ordinance have the same meaning as in the Act (2020:1173) on certain greenhouse gas emissions.

**Section 9<sup>6</sup>** For the purposes of this Ordinance, ‘new participant’ means an installation carrying out any of the activities described in Annex 1 and which is covered by a greenhouse gas emissions permit issued for the first time on

- 1 July 2019 to 31 December 2025 for the 2025–2021 allocation period; or
- 1 July 2024 to 31 December 2030 for the 2030–2026 allocation period.

## Chapter 3

**Section 1<sup>7</sup>** Without a licence, it is prohibited to carry out an activity listed in Annex 1 at an establishment.

**Section 2<sup>8</sup>** The provisions of this Ordinance do not cover emissions from:

1. an installation or part of an installation used only for research or development purposes, or for testing new products or new processes;
2. an installation, during the period from 2026 to 2030, where more than 95 % of the installation’s total greenhouse gas emissions in the period 2019 to 2023 derive from the combustion of biomass meeting the criteria for zero emission factor according to the Monitoring and Reporting Regulation; or
3. an installation, in the period 2031 to 2035, where more than 95 % of the installation’s total greenhouse gas emissions in the period 2024 to 2028 stem from the combustion of biomass that meets the criteria for emission factor zero under the Monitoring and Reporting Regulation.

Notwithstanding the first paragraph, the provisions in this Ordinance cover fuel activities that make available fuel products combusted in installations referred to in the first paragraph.

**Section 6** A permit shall be granted if:

1. the installation on which the activity is carried out is subject to the necessary permits under the Environmental Code or older environmental legislation; and
2. the operator is assessed to be able to reliably monitor and report the greenhouse gas emissions of the activity.

If there are reasons for doing so, the Swedish Environmental Protection Agency may decide that the activity may start even if the permit decision has not become final.

**Section 14<sup>9</sup>** No later than the accounting date specified in Chapter 9,

<sup>5</sup> Most recent wording 2023:729.

<sup>6</sup> Most recent wording 2023:729.

<sup>7</sup> Most recent wording 2023:729.

<sup>8</sup> Most recent wording 2024:306.

<sup>9</sup> Most recent wording 2023:729.

Section 5, the operator shall ensure that emissions of the greenhouse gases covered by a description in Annex 1 are covered by emission allowances.

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**Section 15**<sup>10</sup> For greenhouse gas emissions from activities of an installation covered by description 1a of Annex 1, the following do not apply:

1. the obligation in Section 14 to ensure that greenhouse gas emissions are covered by emission allowances; and
2. the provisions on the surrender of allowances in Section 17 of the Act (2020:1173) on certain greenhouse gas emissions, and Section 7(2) of this Chapter.

<sup>10</sup> Most recent wording 2023:729.

## Chapter 3a. Emissions from fuel activities

### Permit requirement

**Section 1** A fuel activity making fuel products available for consumption, which are combusted in the sectors listed in Annex 2, may only be carried out after the Swedish Environmental Protection Agency has issued a greenhouse gas emission permit, unless otherwise provided for in Sections 2 or 3.

**Section 2** This Chapter does not apply to fuel activities that

1. only make available fuel products that:
  - a) have an emission factor of zero; or
  - b) are hazardous or municipal waste; or
2. only make available fuel products in connection with:
  - a) distance sales as referred to in Chapter 4c of the Energy Tax Act (1994:1776); or
  - b) the procedure for taxed goods referred to in Chapter 4d of the same Act.

**Section 3** This Chapter does not apply to fuel activities that only make available fuel products combusted in:

1. an activity referred to in Annex 1 to this Ordinance; or
2. an activity in another EU Member State that is subject to the provisions implementing Annex I of the Emission Trading System (ETS) Directive in that State.

Notwithstanding the first subparagraph, this Chapter applies to fuel activities that make available fuel products combusted:

1. in connection with the transport of greenhouse gases for the purposes of geological storage in a storage facility that is approved in accordance with Directive 2009/31/EC of the European Parliament and of the Council of 23 April 2009 on the geological storage of carbon dioxide and amending Council Directive 85/337/EEC, European Parliament and Council Directives 2000/60/EC, 2001/80/EC, 2004/35/EC, 2006/12/EC, 2008/1/EC and Regulation (EC) No 1013/2006; or
2. in installations excluded on the basis of Article 27a of the ETS Directive.

**Section 4** An operator wishing to apply for a greenhouse gas emissions permit must do so with the Swedish Environmental Protection Agency.

The application shall contain:

1. details on:
  - a) the operator;
  - b) the types of fuel products that the operator intends to make available and by what means; and
  - c) in which sectors listed in Annex 2 the fuel products are to be used for combustion;
2. a monitoring plan;
3. a non-technical summary of the details referred to in points 1 and 2; and
4. details of who is in charge of being in contact with the authorities. If

there are special reasons, the Swedish Environmental Protection Agency may, in individual cases, decide that the monitoring plan may be submitted at a time other than that referred to in Article 75b(2) of the Monitoring and Reporting Regulation.

### **Conditions for permits**

**Section 5** Permits shall be granted if the operator is assessed to be able to reliably monitor and report the activity's greenhouse gas emissions.

If there are reasons for doing so, the Swedish Environmental Protection Agency may decide that the activity may start even if the permit decision has not become final.

### **Mandatory permit conditions**

**Section 6** A permit shall be subject to the following conditions:

1. the operator shall monitor and report the emissions in accordance with a monitoring plan; and
2. allowances shall be surrendered in accordance with Chapter 9.

### **Modification of a fuel activity**

**Section 7** The operator shall, as soon as possible, notify the Environmental Protection Agency of any changes being planned to the fuel activity or to the fuel products made available for consumption.

However, a notification is only required if the changes may have more than a minor impact on greenhouse gas emissions.

**Section 8** The Swedish Environmental Protection Agency shall examine whether an amendment as referred to in Section 7 makes it necessary to impose on the activity amended or new conditions on monitoring and reporting. If such conditions are necessary, the authority shall grant a new permit.

### **Assumed operation of a fuel activity**

**Section 9** If a new operator assumes the operation of all or part of a fuel activity, that operator shall notify the Environmental Protection Agency as soon as possible.

**Section 10** If a new operator is notified, the Swedish Environmental Protection Agency shall issue a new permit.

### **Information to the Swedish Energy Agency**

**Section 11** The Swedish Environmental Protection Agency shall inform the Swedish Energy Agency of decisions concerning:

3. a new permit;
4. a revoked permit; or
5. a permit for a new operator.

### **Monitoring and reporting**

**Section 12** The operator shall monitor and report the emissions in accordance with the Monitoring and Reporting Regulation.

**Section 13** With regard to reporting of emissions for 2024, the Swedish Environmental Protection Agency may allow an operator to not justify

why a particular monitoring method is not technically feasible or why a given monitoring method would entail unreasonable costs according to Article 75c or 75d of the Monitoring and Reporting Regulation.

**Section 14** Section In 2028, 2029, and 2030, the operator shall, in accordance with the implementing act adopted by the European Commission on the basis of Article 30f(3) of the ETS Directive, report costs associated with the obligation to surrender allowances in a fuel activity and which have passed on to the user of the fuel products made available for consumption.

The reporting shall be made by 30 April of each year and shall refer to the average costs for the preceding calendar year.

### Allowance requirements

**Section 15** No later than the accounting date specified in Chapter 9, Section 5a, the operator shall ensure that greenhouse gas emissions from the activity are covered by emission allowances.

### Exemptions from the surrender obligation

**Section 16** The operator shall not surrender allowances for activities as referred to in Section 2 or Section 3, first paragraph.

### Chapter 4

**Section 2** No later than the accounting date specified in Chapter 9, Section 5, the operator shall ensure that emissions of carbon dioxide from EEA flights are covered by emission allowances.

### Chapter 6

**Section 2<sup>11</sup>** An application for a permit under Chapter 3, Section 5 or Chapter 3a, Section 4, shall be submitted to the Swedish Environmental Protection Agency electronically through the technical solution referred to in Section 1.

If there are special reasons, the Swedish Environmental Protection Agency may, in individual cases, decide that a permit application may be submitted by other means.

**Section 3** Documents relating to the monitoring, reporting and verification of emissions shall be submitted electronically to the Swedish Environmental Protection Agency through the technical solution referred to in Section 1.

The documents referred to are:

1. emission reports;
2. monitoring plans;
3. notifications of proposals for amendments to monitoring plans pursuant to Article 15 of the Monitoring and Reporting Regulation;
4. reports on improvements to the monitoring methodology pursuant to Article 69 or 75q of the Monitoring and Reporting Regulation; and
5. verification reports for emissions reports pursuant to Article 27(1) or (43r) of the Verification Regulation.

<sup>11</sup> Most recent wording 2024:529.

If there are special reasons, the Swedish Environmental Protection Agency may, in individual cases, decide that documents may be provided by other means.

**Section 4** When issuing verification reports for emission reports to operators pursuant to Article 27(1) or (43r) of the Verification Regulation, verifiers shall use the technical solution referred to in Section 1.

If there are special reasons, the Swedish Environmental Protection Agency may, in individual cases, decide that verification reports may be issued by other means.

## Chapter 9

**Section 2** If the Swedish Environmental Protection Agency has determined emissions in accordance with Article 70 or Article 75r of the Monitoring and Reporting Regulation, what has been determined by the Agency shall be considered to be the total emissions referred to in Section 16 of the Act (2020:1173) on certain greenhouse gas emissions.

**Section 5<sup>12</sup>** Allowances in the case of installations, air activities or maritime transport activities are to be surrendered by 30 September, even if that day is a Saturday or a Sunday, and shall relate to emissions during the preceding calendar year.

**Section 5a** Allowances for fuel activities shall be surrendered for the first time in 2028. Allowances are to be surrendered by 31 May, even if that day is a Saturday or a Sunday, and shall relate to emissions during the preceding calendar year.

If the European Commission has made such a notice as referred to in Article 30k in the ETS Directive, the allowances shall, instead of what is stated in the first paragraph, be delivered for the first time in 2029.

## Chapter 10

**Section 5<sup>13</sup>** An operator who has not surrendered sufficient allowances pursuant to Section 16 of the Act (2020:1173) on certain greenhouse gas emissions shall pay a penalty in relation to the emissions for which allowances have not been surrendered.

The penalty amount shall be equal to an amount corresponding to EUR 100 per tonne carbon dioxide equivalent on 1 October, in the case of installations, aviation activities or maritime transport activities, or on 1 June, in the case of fuel activities, of the year in which the allowances should have been surrendered. If a recalculation, to take account of the change in the general price situation since 2013, results in an amount higher than EUR 100, the penalty shall instead be the higher amount.

The change in the general price situation shall be calculated on the basis of the European index of consumer prices, announced annually by the European Commission.

<sup>12</sup> Most recent wording 2023:729.

<sup>13</sup> Most recent wording 2024:529.



**Section 1** The Swedish Environmental Protection Agency may issue:

1. provisions for simplified and standardised monitoring plans pursuant to Articles 13 and 75b of the Monitoring and Reporting Regulation;
2. further regulations on the allocation of allowances; and
3. regulations for the submission of monitoring plans at a time different from that specified in Article 75b(2) of the Monitoring and Reporting Regulation.

**Section 4** The Swedish Transport Agency may issue regulations on fees for the authority's costs for the rejection or detention of ships and on prohibiting ships from entering Swedish ports in accordance with Chapter 2, Section 6(2) and (3), and Chapter 10, Sections 18-21.

1. This Ordinance shall enter into force on 1 November 2024.

2. An operator who carries out, at the time of entry in force, or starts, before 1 January 2025, a fuel activity which is subject to the permit requirement under Chapter 3a, Section 1, may continue to carry out the activity without a permit. However, after the end of 2024, the activity may only be carried out without a permit if an application for a permit has been made before 1 January 2025 and until the final permit decision has been made.

3. An operator who does not have a permit as referred to in Chapter 3a, Section 1, shall monitor and report emissions for 2024 in accordance with Chapter 3a, Section 12, if the operator:

- a) carries out, at the time of entry into force, or starts, before 1 January 2025, a fuel activity which is subject to the permit requirement; and
- b) has applied for a permit before 1 January 2025.

On behalf of the Government

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## **Greenhouse gas emissions from the combustion of fuel products in certain sectors**

This Annex provides descriptions of sectors in which the fuel products made available are combusted.

### **Descriptions of sectors**

#### **Description 1.** Energy industry.

The sector includes:

1. combined heat and power generation;
2. heat plants;
3. electricity production;
4. petroleum refining;
5. manufacture of coke;
6. energy industries other than those mentioned in 1-5; and
7. use of off-road motor vehicles and other work machinery in the activities listed in 1-6.

#### **Description 2.** Manufacturing industries and construction.

The sector includes:

1. iron and steel industry;
2. manufacture of cement, lime and gypsum;
3. manufacture of glass;
4. other non-metallic mineral industry;
5. chemicals industry;
6. construction;
7. mining industry;
8. rubber and plastics industry;
9. textiles and leather;
10. timber industry;
11. general engineering;
12. pulp and paper industry and printing;
13. metal products industry;
14. food industry;
15. tobacco industry;
16. manufacturing and construction industries other than those mentioned in 1-15; and
17. use of off-road motor vehicles and other work machinery in the activities listed in 1-16.

#### **Description 3.** Road Transportation.

The sector includes road transport using the following vehicles:

1. passenger cars,
2. A tractors;
3. light lorries;
4. heavy lorries;
5. light buses;
6. heavy buses;
7. mopeds; and
8. motorcycles.

However, the sector does not include road transport by vehicles used for military purposes.

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**Description 4.** Rail transportation.

The sector includes rail transport of goods and passengers, with the exception of rail transport for military purposes.

**Description 5.** Pleasure crafts.

The sector covers pleasure crafts, with the exception of fishing vessels.

**Description 6.** Aerodromes and ports.

The sector includes:

1. airports;
2. ports; and
3. use of off-road motor vehicles and other work machinery in airports and ports.

However, the sector does not include:

1. military fleet aerodromes and airports;
2. military ports;
3. military activities at civilian airports;
4. military activities at civilian ports; and
5. military use of off-road motor vehicles and other work machinery in the airports, ports and activities specified in 1-4.

**Description 7.** Commercial and public premises.

The sector includes:

1. commercial premises;
2. public premises;
3. use of off-road motor vehicles and other work machinery in the premises listed in 1 and 2.

However, the sector does not include:

1. premises used for military purposes; and
2. use of off-road motor vehicles and other work machinery in premises used for military purposes.

**Description 8.** Housing.

The sector includes:

1. housing; and
2. use of off-road motor vehicles and other work machinery in connection with housing.

**Description 9.** Fisheries, agriculture, forestry and aquaculture.

The sector includes:

1. premises forming part of fisheries, agriculture, forestry or aquaculture; and
2. use of fishing vessels, off-road motor vehicles and other working machinery in fishing or agricultural, forestry or aquaculture activities.