



## EUROPEAN COMMISSION

Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs

Single Market Enforcement

Notification of Regulatory Barriers

Notification Number : 2024/0677/SE (Sweden)

## Act amending the Road Traffic Tax Act (2006:227)

Date received : 12/12/2024

End of Standstill : Not applicable (closed)

Fiscal Measures : Yes

### Message

Message 001

Communication from the Commission - TRIS/(2024) 3322

Directive (EU) 2015/1535

Notification: 2024/0677/SE

Notification of a draft text from a Member State

Notification – Notification – Notifizierung – Нотификация – Oznámení – Notifikation – Γνωστοποίηση – Notificaci3n – Teavitamine – Ilmoitus – Obavijest – Bejelentés – Notifica – Pranešimas – Paziņojums – Notifika – Kennisgeving – Zawiadomienie – Notificação – Notificare – Oznámenie – Obvestilo – Anmälan – Fógra a thabhairt

Does not open the delays - N'ouvre pas de délai - Kein Fristbeginn - He ce передвижда период на прекъсване - Nezahajuje prodlení - Fristerne indledes ikke - Καμία έναρξη προθεσμίας - No abre el plazo - Viivituste perioodi ei avata - Määräaika ei ala tästä - Ne otvara razdoblje kašnjenja - Nem nyitja meg a késéset - Non fa decorrere la mora - Atidējimai nepradedami - Atlikšanas laikposms nesākas - Ma jiftaħ il-perijodi ta' dewmien - Geen termijnbegin - Nie otwiera opóźnień - Não inicia o prazo - Nu deschide perioadele de stagnare - Nezačína oneskorenia - Ne uvaja zamud - Inleder ingen frist - Ní osclaíonn sé na moilleanna

MSG: 20243322.EN

1. MSG 001 IND 2024 0677 SE EN 12-12-2024 SE NOTIF

2. Sweden

3A. Kommerskollegium

3B. Finansdepartementet, Regeringskansliet

4. 2024/0677/SE - T00T - TRANSPORT

5. Act amending the Road Traffic Tax Act (2006:227)

6. Passenger cars

7.

8. These provisions entail two changes. The first change is that class II passenger cars, i.e. camper vans, are not to be



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subject to the increased vehicle tax malus. As a consequence, the special rules for the refunding of the vehicle excise duty for camper vans in the event of off-road notification are also being removed. The second change is that new vehicles equipped with technology for running on a fuel mixture predominantly composed of alcohol are to be subject to the malus.

9. The purpose of excluding camper vans from the malus is to better adapt vehicle taxation for camper vans to the specificities of that vehicle category, and to the transition to the new method for measuring vehicle emissions, WLTP. The special rules for refunding the vehicle excise duty for camper vans in the event of off-road notification are being removed, since they do not serve any purpose if camper vans are no longer subject to the malus.

The purpose of certain alternative fuel vehicles being subject to the malus is to remove the incentive created by the current rules to choose car models adapted for E85 operation or adapt a vehicle for E85 operation by retrofitting, only for tax purposes.

10. References to basic texts: 2018/0153/S, 2021/0165/S, 2022/0082/S

Basic texts have been forwarded under a previous notification:

2018/0153/S

2021/0165/S

2022/0082/S

11. No

12.

13. No

14. Yes

15. No

16.

TBT aspects: No

SPS aspects: No

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European Commission

Contact point Directive (EU) 2015/1535

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