



# Swedish Code of Statutes

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## **Act amending the Act (1997:1137) on Road User Charge for Certain Heavy Vehicles**

**SFS 2024:292**

Published  
on 28 May 2024

Issued on 23 May 2024

By decision of the Riksdag<sup>1</sup> it is laid down<sup>2</sup> in respect of the Act (1997:1137) on Road User Charge for Certain Heavy Vehicles:

*that* Sections 2a, 5, 11, 13, 21 and 25 shall have the following wording:

*that* four new paragraphs, namely Sections 17b–17d and 23a, shall be inserted, with the following wording.

**Section 2a<sup>3</sup>** For the purposes of this act, the following definitions shall apply

— *the Eurovignette Directive*: Directive 1999/62/EC of the European Parliament and of the Council of 17 June 1999 on the charging of vehicles for the use of road infrastructures, as amended by Directive (EU) 2022/362 of the European Parliament and of the Council;

– *Euro emission class*: the emission class specified in Annex 0 to the Eurovignette Directive;

– *CO2 emission class*: the emission class specified in Section 9 of the Act (2024:173) on the Classification of Heavy Vehicles into CO2 Emission Classes, or the equivalent emission class for foreign vehicles;

– *vehicle group*: the same as in Section 1 of the Act on the Classification of Heavy Vehicles into CO2 Emission Classes;

– *sub-group of vehicles*: the same as in Section 1 of the Act on the Classification of Heavy Vehicles into CO2 Emission Classes;

– *vehicle year*: the information in the road traffic register indicating the model year of a vehicle or, in the absence of such information, the year of manufacture, or, if both pieces of information are missing from the register, the year in which the vehicle was first put into service;

**Section 5<sup>4</sup>** For vehicles that are or should be registered in the Swedish road traffic register (Swedish vehicles), and which are not de-registered or temporarily registered, a road user charge shall be paid for the right to use

<sup>1</sup> Government bill 2023/24:71, bet. 2023/24:SkU20, rskr. 2023/24:185.

<sup>2</sup> Cf. Directive 1999/62/EC of the European Parliament and of the Council of 17 June 1999 on the charging of vehicles for the use of road infrastructures, as amended by Directive (EU) 2022/362 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>3</sup> Most recent wording 2006:474.

<sup>4</sup> Most recent wording 2001:570.

the Swedish road network. For foreign vehicles, a road user charge shall be paid for the right to use motorways and the roads listed in Appendix 1.

The charge shall apply to motor vehicles or articulated combinations of vehicles with a gross weight of at least 12,000 kilograms if the vehicle is intended for or used for the carriage of goods by road.

For Swedish motor vehicles with a towing device, the charge is based on the maximum permissible laden weight that the combination of motor vehicles may have.

**Section 11<sup>5</sup>** The road user charge shall be levied as follows, with different amounts imposed depending on the number of axles and the requirements that a vehicle's engine meets in respect of the CO<sub>2</sub> emission class and, where applicable, Euro emission class.

| Maximum 3 axles                |                     |                      |                       |                      |                     |
|--------------------------------|---------------------|----------------------|-----------------------|----------------------|---------------------|
| CO <sub>2</sub> emission class | Euro emission class | Annual charge in EUR | Monthly charge in EUR | Weekly charge in EUR | Daily charge in EUR |
| 1                              | 0                   | 1,434                | 143                   | 50                   | 14                  |
|                                | I                   | 1,246                | 124                   | 44                   | 12                  |
|                                | II                  | 1,085                | 108                   | 38                   | 11                  |
|                                | III                 | 944                  | 94                    | 33                   | 9                   |
|                                | IV                  | 858                  | 85                    | 30                   | 9                   |
|                                | V                   | 811                  | 81                    | 28                   | 8                   |
|                                | VI or cleaner       | 764                  | 76                    | 27                   | 8                   |
| 2                              |                     | 688                  | 68                    | 24                   | 7                   |
| 3                              |                     | 592                  | 59                    | 21                   | 6                   |
| 4                              |                     | 459                  | 45                    | 16                   | 5                   |
| 5                              |                     | 191                  | 19                    | 7                    | 2                   |

| Minimum 4 axles                |                     |                      |                       |                      |                     |
|--------------------------------|---------------------|----------------------|-----------------------|----------------------|---------------------|
| CO <sub>2</sub> emission class | Euro emission class | Annual charge in EUR | Monthly charge in EUR | Weekly charge in EUR | Daily charge in EUR |
| 1                              | 0                   | 2,404                | 240                   | 84                   | 24                  |
|                                | I                   | 2,081                | 208                   | 73                   | 21                  |
|                                | II                  | 1,810                | 181                   | 63                   | 18                  |
|                                | III                 | 1,572                | 157                   | 55                   | 16                  |
|                                | IV                  | 1,431                | 143                   | 50                   | 14                  |
|                                | V                   | 1,352                | 135                   | 47                   | 14                  |
|                                | VI or cleaner       | 1,274                | 124                   | 45                   | 13                  |
| 2                              |                     | 1,146                | 114                   | 40                   | 12                  |

<sup>5</sup> Most recent wording 2019:155.

|   |     |    |    |    |
|---|-----|----|----|----|
| 3 | 987 | 98 | 35 | 10 |
| 4 | 764 | 76 | 27 | 8  |
| 5 | 319 | 31 | 12 | 4  |

The road user charge for vehicles that do not comply with the emission requirements set out in Annex 0 to the Eurovignette Directive shall be levied in accordance with Euro emission class 0.

The road user charge for EEV vehicles referred to in Annex 0 to the Eurovignette Directive shall be levied in accordance with Euro emission class V.

For Swedish motor vehicles with a towing device, the road user charge shall be determined on the basis of the largest possible number of axles that a combination of motor vehicles may have.

**Section 13** The road user charge should be payable during the calendar month preceding the month in which the charging period begins, subject to the second or third subparagraph or Section 17b.

When the obligation to pay the charge enters into force, the road user charge should be paid no later than three weeks after the commencement of the obligation to pay.

If the nature of a vehicle is changed in such a way that a different amount of charge should be levied, a new road user charge should be imposed. The road user charge should be paid no later than three weeks after the end of the calendar month during which the registration inspection took place or should have taken place at the latest.

**Section 17b** If the CO<sub>2</sub> emission class of a vehicle is changed to a lower class after a review pursuant to Section 10(1)(1) of the Act (2024:173) on the Classification of Heavy Vehicles into CO<sub>2</sub> Emission Classes, this shall only affect the vehicle's road user charge for the charging periods starting on or after the date on which the new classification takes effect.

If a road user charge has already been imposed on such a vehicle, the difference between the charge imposed and the new higher road user charge (additional charge) shall be paid.

The additional charge should be paid no later than 30 days after the decision on the additional charge.

**Section 17c** If the CO<sub>2</sub> emission class of a vehicle is changed following a new assessment in accordance with Section 11 of the Act (2024:173) on the Classification of Heavy Vehicles into CO<sub>2</sub> Emission Classes, the difference between the charge imposed and a new lower road user charge (excess charge) shall be reimbursed.

Reimbursement shall be made at an amount equal to the excess charge for the number of days for which the charge has been paid, calculated from the date on which the new CO<sub>2</sub> emission class charge is to be applied to the vehicle group or sub-group of vehicles to which the vehicle belongs. Each day shall be considered as 1/360 of a full year.

If the excess charge is to be reimbursed and the road user charge for the period to which the excess charge relates has not yet been paid, the road user charge may be reduced. Such decisions are made based on automated processing using data from the road traffic register.

**Section 17d** The additional charge pursuant to Section 17b or the excess charge pursuant to Section 17c shall be paid by or refunded to the person who is or should be registered as owner in the road traffic register at the time from which the charge for the new CO<sub>2</sub> emission class is to be applied.

**Section 21<sup>6</sup>** The road user charge shall not be paid for the vehicle for the period during which the corresponding charge under the Agreement on the Levying of a User Charge for the Use of Certain Roads by Heavy Vehicles signed in Brussels on 9 February 1994, and the Protocol signed in Brussels on 18 September 1997 concerning Sweden's accession to the Agreement, has been paid in another country. The Agreement has been amended by the Amending Protocols signed in Brussels on 22 March 2000, 21 October 2010, 6 December 2017 and 29 March 2023. The Agreement and the Protocols are published in Sweden's International agreements (SÖ).

**Section 23a** If the result of a conversion pursuant to Section 23 of an amount in Section 11 exceeds the limits laid down in the first subparagraph of Article 7a(2) of the Eurovignette Directive, the recalculated amount shall instead be set at the maximum amount in SEK permitted under the Article.

If the result of a conversion pursuant to Section 23 of an amount in Section 11 for CO<sub>2</sub> emissions class 2–5 entails a lower percentage reduction than the lowest percentage in the applicable range under Article 7ga(3), first subparagraph, of the Eurovignette Directive, the recalculated amount shall instead be set at the maximum amount in SEK permitted under the Article.

If an amount is to be adjusted under both the first and second paragraphs, the amount shall be set at the lower amount.

**Section 25<sup>7</sup>** A chargeable vehicle may not be used if the prescribed road user charge has not been paid. However, in the case of additional charge pursuant to Section 17b, this shall only apply after the period within which the charge should have been paid has expired.

The first paragraph should not apply if a payment order for the road user charge has been submitted to a bank or similar payment intermediary, even if the road user charge has not been entered in the accounts as provided for in Section 15(2).

1. This Act shall enter into force on the date determined by the Government.

2. Older provisions shall continue to apply to conditions relating to the period prior to the entry into force.

3. For vehicles belonging to a vehicle group or sub-group of vehicles not covered by paragraphs (a) to (d) of Article 2(1) of Regulation (EU) 2019/1242 of the European Parliament and of the Council of 20 June 2019 setting CO<sub>2</sub> emission performance standards for new heavy-duty vehicles and amending Regulations (EC) No 595/2009 and (EU) 2018/956 of the European Parliament and of the Council and Council Directive 96/53/EC, in its original wording, a charge for CO<sub>2</sub> emission classes 2 and 3 is applied from the date on which an emission reduction curve for the group

<sup>6</sup> Most recent wording 2019:155.

<sup>7</sup> Most recent wording 2006:236.

or sub-group to which the vehicle belongs was established by amending Regulation (EU) 2019/1242 and entered into force.

4. For vehicles belonging to a vehicle group or sub-group of vehicles not covered by paragraphs (a) to (d) of Article 2(1) of Regulation (EU) 2019/1242, in its original wording, a charge for CO<sub>2</sub> emission class 4 will be applied for the first time three years after the reference values for CO<sub>2</sub> emissions for the group or sub-group to which the vehicle belongs have been set by an implementing act adopted pursuant to Article 7ga(7) of the Eurovignette Directive; or from the earlier date determined by the government.

5. The amounts in euro referred to in Section 11 of the new wording shall be converted into SEK. The exchange rate for euro to SEK referred to in Section 23 shall be used for the conversion and rounded down to the nearest lower whole SEK amount. If necessary, such adjustment to the recalculated amount subject to Section 23a shall be made. The recalculated amounts shall be determined by the Government prior to the entry into force and apply until the end of the calendar year of the entry into force.

6. If a road user charge has been imposed before the entry into force, the difference between the imposed road user charge and a new higher road user charge or a new lower road user charge pursuant to Section 11 of the new version shall be paid or refunded for the period from the entry into force until the end of the charging period. Each calendar month shall be considered as 1/12 and every day as 1/360 of a full year.

7. The difference shall be paid by, or refunded to, the person chargeable at the time of entry into force.

8. The difference does not need to be refunded if it is less than 50 SEK.

9. If the difference is to be repaid and the road user charge imposed pursuant to Section 11 of the older version has not yet been paid, the road user charge may be reduced instead of refunding the difference. Decisions on reduction are made based on automated processing using data from the road traffic register.

10. The difference shall be paid no later than 30 days after entry into force.

11. The difference does not have to be paid if it is less than SEK 300.

12. The prohibition on the use of a chargeable vehicle under Section 25 of the new version shall not apply to the difference until after the last payment date.

On behalf of the Government

ELISABETH SVANTESSON

Jan Larsson  
(The Swedish Ministry of Finance)



# Swedish Code of Statutes

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## Act amending the Act (1997:1137) on Road User Charge for Certain Heavy Vehicles

SFS 2024:293

Published  
on 28 May 2024

Issued on 23 May 2024

By decision of the Riksdag<sup>8</sup> it is laid down<sup>9</sup> in respect of the Act (1997:1137) on Road User Charge for Certain Heavy Vehicles:

*that* Sections 5, 6, 11, 23 and 23a shall read as follows:

*that* two new paragraphs, Section 11a and Section 11b, shall be included with the following wording.

**Section 5**<sup>10</sup> For vehicles that are or should be registered in the Swedish road traffic register (Swedish vehicles), and which are not de-registered or temporarily registered, a road user charge shall be paid for the right to use the Swedish road network. For foreign vehicles, a road user charge shall be paid for the right to use motorways and the roads listed in Appendix 1.

The obligation to pay the charge shall apply to motor vehicles with a gross weight exceeding 3,500 kilograms, or motor vehicle combinations of such vehicles, if the vehicle is intended for or used for the carriage of goods by road.

The obligation to pay the charge shall also apply to motor vehicle combinations of motor vehicles with a gross weight not exceeding 3,500 kilograms with a towing device for a semi-trailer, if the vehicle is intended for, or used for, the carriage of goods by road and the gross weight of the motor vehicle combination exceeds 3,500 kilograms. For Swedish motor vehicles with a gross weight not exceeding 3,500 kilograms with a towing device for a semi-trailer, the obligation to pay the charge shall be based, however, on the maximum permissible laden weight that the combination of motor vehicles may have.

**Section 6**<sup>11</sup> The obligation to pay the charge shall not apply to vehicles belonging to:

1. the Armed Forces;
2. the police or the security services.
3. the State, a municipality or someone else and the vehicle is intended to be used for emergency services; or

<sup>8</sup> Government bill 2023/24:71, bet. 2023/24:SkU20, rskr. 2023/24:185.

<sup>9</sup> Cf. Directive 1999/62/EC of the European Parliament and of the Council of 17 June 1999 on the charging of vehicles for the use of road infrastructures, as amended by Directive (EU) 2022/362 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>10</sup> Most recent wording 2024:292.

<sup>11</sup> Most recent wording 2014:669.

4. the road maintenance.

The exemption provided for in the first subparagraph is subject to the condition that the vehicle bears external signs indicating that the vehicle belongs to one of the categories specified.

Also, the obligation to pay the charge shall not apply to:

1. vehicles whose age, calculated as the difference between the vehicle year and the current calendar year, are thirty years or more and which are not used for pursuing the occupation of road transport operator as referred to in Regulation (EC) No 1071/2009 of the European Parliament and of the Council of 21 October 2009 establishing common rules concerning the conditions to be complied with to pursue the occupation of road transport operator and repealing Council Directive 96/26/EC or the Commercial Transport Act (2012:210) or

2. zero-emission vehicles under Article 2(1)(29) of the Eurovignette Directive, if the vehicle has a gross weight not exceeding 4,250 kilograms.

For combinations of vehicles, the motor vehicle determines whether the combination is exempt from the obligation to pay the charge.

**Section 11<sup>12</sup>** The road user charge shall be levied as follows, unless otherwise specified in Section 11a, with different amounts imposed depending on the number of axles and the requirements that a vehicle's engine meets in respect of the CO<sub>2</sub> emission class and, where applicable, Euro emission class;

| Maximum 3 axles                |                     |                      |                       |                      |                     |
|--------------------------------|---------------------|----------------------|-----------------------|----------------------|---------------------|
| CO <sub>2</sub> emission class | Euro emission class | Annual charge in EUR | Monthly charge in EUR | Weekly charge in EUR | Daily charge in EUR |
| 1                              | 0                   | 1,434                | 143                   | 50                   | 14                  |
|                                | I                   | 1,246                | 124                   | 44                   | 12                  |
|                                | II                  | 1,085                | 108                   | 38                   | 11                  |
|                                | III                 | 944                  | 94                    | 33                   | 9                   |
|                                | IV                  | 858                  | 85                    | 30                   | 9                   |
|                                | V                   | 811                  | 81                    | 28                   | 8                   |
|                                | VI or cleaner       | 764                  | 76                    | 27                   | 8                   |
| 2                              |                     | 688                  | 68                    | 24                   | 7                   |
| 3                              |                     | 592                  | 59                    | 21                   | 6                   |
| 4                              |                     | 459                  | 45                    | 16                   | 5                   |
| 5                              |                     | 191                  | 19                    | 7                    | 2                   |
| Minimum 4 axles                |                     |                      |                       |                      |                     |
| CO <sub>2</sub> emission class | Euro emission class | Annual charge in EUR | Monthly charge in EUR | Weekly charge in EUR | Daily charge in EUR |

<sup>12</sup> Most recent wording 2024:292. The amendment removes, among other things, the second to fourth paragraphs.

|   |            |       |     |    |    |
|---|------------|-------|-----|----|----|
| 1 | 0          | 2,404 | 240 | 84 | 24 |
|   | I          | 2,081 | 208 | 73 | 21 |
|   | II         | 1,810 | 181 | 63 | 18 |
|   | III        | 1,572 | 157 | 55 | 16 |
|   | IV         | 1,431 | 143 | 50 | 14 |
|   | V          | 1,352 | 135 | 47 | 14 |
|   | VI         | 1,274 | 124 | 45 | 13 |
|   | or cleaner |       |     |    |    |
| 2 |            | 1,146 | 114 | 40 | 12 |
| 3 |            | 987   | 98  | 35 | 10 |
| 4 |            | 764   | 76  | 27 | 8  |
| 5 |            | 319   | 31  | 12 | 4  |

**Section 11 a** For motor vehicles and combinations of motor vehicles with a gross weight of less than 12,000 kilograms, the road user charge is levied as follows, with different amounts imposed depending on the number of axles and the requirements that a vehicle's engine meets in respect of the CO<sub>2</sub> emission class and, where applicable, Euro emission class.

| Maximum 3 axles                |                     |                      |                       |                      |                     |
|--------------------------------|---------------------|----------------------|-----------------------|----------------------|---------------------|
| CO <sub>2</sub> emission class | Euro emission class | Annual charge in EUR | Monthly charge in EUR | Weekly charge in EUR | Daily charge in EUR |
| 1                              | 0                   | 956                  | 95                    | 33                   | 10                  |
|                                | I                   | 831                  | 83                    | 29                   | 8                   |
|                                | II                  | 723                  | 72                    | 25                   | 7                   |
|                                | III                 | 629                  | 62                    | 22                   | 6                   |
|                                | IV                  | 572                  | 57                    | 20                   | 6                   |
|                                | V                   | 541                  | 54                    | 19                   | 5                   |
|                                | VI                  | 510                  | 51                    | 18                   | 5                   |
|                                | or cleaner          |                      |                       |                      |                     |
| 2                              |                     | 459                  | 45                    | 16                   | 4                   |
| 3                              |                     | 395                  | 39                    | 14                   | 4                   |
| 4                              |                     | 306                  | 30                    | 11                   | 3                   |
| 5                              |                     | 130                  | 13                    | 5                    | 2                   |

| Minimum 4 axles                |                     |                      |                       |                      |                     |
|--------------------------------|---------------------|----------------------|-----------------------|----------------------|---------------------|
| CO <sub>2</sub> emission class | Euro emission class | Annual charge in EUR | Monthly charge in EUR | Weekly charge in EUR | Daily charge in EUR |
| 1                              | 0                   | 1,603                | 160                   | 56                   | 16                  |
|                                | I                   | 1,387                | 138                   | 49                   | 14                  |



|     |       |     |    |    |
|-----|-------|-----|----|----|
| II  | 1,206 | 120 | 42 | 12 |
| III | 1,048 | 104 | 37 | 10 |
| IV  | 954   | 95  | 33 | 10 |
| V   | 901   | 90  | 32 | 9  |
| VI  | 849   | 84  | 30 | 8  |

or cleaner

|   |     |    |    |   |
|---|-----|----|----|---|
| 2 | 764 | 76 | 27 | 7 |
| 3 | 658 | 65 | 23 | 6 |
| 4 | 510 | 51 | 18 | 5 |
| 5 | 213 | 21 | 8  | 2 |

**Section 11b** The road user charge for vehicles that do not comply with the emission requirements set out in Annex 0 to the Eurovignette Directive shall be levied in accordance with Euro emission class 0.

The road user charge for EEV vehicles referred to in Annex 0 to the Eurovignette Directive shall be levied in accordance with Euro-emission class V.

For Swedish motor vehicles with a towing device, the road user charge shall be determined on the basis of the maximum permissible laden weight and the largest possible number of axles that a combination of motor vehicles may have.

**Section 23<sup>13</sup>** The road user charge shall be paid in SEK. The amounts in euro referred to in Sections 11, 11a, 17 and 22 shall be converted into SEK for each calendar year.

The conversion takes place at the exchange rate for euro to SEK applicable on the first working day of October of the previous year and published in the Official Journal of the European Union. Where an amount calculated for a given year before rounding off differs from the amount of the previous year by less than 5 %, the amount of the previous year shall continue to apply.

Before the end of November, the Government shall determine the recalculated amounts to be levied under this Act in the following calendar year. The amounts shall be rounded down to the nearest lower whole SEK amount.

**Section 23a<sup>14</sup>** If the result of a conversion pursuant to Section 23 of an amount in Section 11 or Section 11a exceeds the limits laid down in the first subparagraph of Article 7a(2) of the Eurovignette Directive, the recalculated amount shall instead be set at the maximum amount in SEK permitted under the Article.

If the result of a conversion pursuant to Section 23 of an amount in 11 or Section 11a for CO<sub>2</sub> emissions class 2–5 entails a lower percentage reduction than the lowest percentage in the applicable range under Article 7ga(3), first subparagraph, of the Eurovignette Directive, the recalculated amount shall instead be set at the maximum amount in SEK permitted under the Article.

If an amount is to be adjusted under both the first and second paragraphs, the amount shall be set at the lower amount.

<sup>13</sup> Most recent wording 2008:478.

<sup>14</sup> Most recent wording 2024:292.

1. This Act shall enter into force on the date determined by the Government.

2. Older provisions shall continue to apply to conditions relating to the period prior to the entry into force.

3. For vehicles belonging to a vehicle group or sub-group of vehicles not covered by paragraphs (a) to (d) of Article 2(1) of Regulation (EU) 2019/1242 of the European Parliament and of the Council of 20 June 2019 setting CO<sub>2</sub> emission performance standards for new heavy-duty vehicles and amending Regulations (EC) No 595/2009 and (EU) 2018/956 of the European Parliament and of the Council and Council Directive 96/53/EC, in its original wording, a charge for CO<sub>2</sub> emission classes 2 and 3 is applied from the date on which an emission reduction curve for the group or sub-group to which the vehicle belongs was established by amending Regulation (EU) 2019/1242 and entered into force.

4. For vehicles belonging to a vehicle group or sub-group of vehicles not covered by paragraphs (a) to (d) of Article 2(1) of Regulation (EU) 2019/1242, in its original wording, a charge for CO<sub>2</sub> emission class 4 will be applied for the first time three years after the reference values for CO<sub>2</sub> emissions for the group or sub-group to which the vehicle belongs have been set by an implementing act adopted pursuant to Article 7ga(7) of the Eurovignette Directive; or from the earlier date determined by the government.

5. The amounts in euro referred to in Section 11a shall be converted into SEK. The exchange rate for euro to SEK referred to in Section 23 in the new wording shall be used for the conversion and rounded down to the nearest lower whole SEK amount. If necessary, such adjustment to the recalculated amount resulting from Section 23a in the new wording shall be made. The recalculated amounts shall be determined by the Government prior to the entry into force and apply until the end of the calendar year of the entry into force.

6. For Swedish vehicles, for which a road user charge is payable in accordance with Section 11a at the time of entry into force, the first charging period begins on the same day as the day of entry into force. The road user charge for such vehicles shall be paid no later than 30 days after its entry into force. The road user charge shall be paid by the person chargeable at the time of entry into force.

7. The prohibition on the use of a chargeable vehicle under Section 25 shall not apply until after the last date of payment of the charge payable in accordance with Section 11a at the time of entry into force.

On behalf of the Government

ELISABETH SVANTESSON

Jan Larsson  
(The Swedish Ministry of  
Finance)



# Swedish Code of Statutes

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

**SFS 2024:294**

Published  
on 28 May 2024

Issued on 23 May 2024

By decision of the Riksdag<sup>15</sup> it is laid down<sup>16</sup> that Appendix 2 to the Road Traffic Tax Act (2006:227) shall have the following wording:

1. This Act shall enter into force on the date determined by the Government.

2. Older provisions shall continue to apply to road traffic tax that relate to the period prior to the entry into force.

On behalf of the Government

ELISABETH SVANTESSON

Jan Larsson  
(The Swedish Ministry of  
Finance)

<sup>15</sup> Bill 2023/24:71, bet. 2023/24:SkU20, rskr. 2023/24:185.

<sup>16</sup> See 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.

**Vehicle tax**

| Type of vehicle | Weight for tax purposes, kilograms | Tax, SEK     |  |
|-----------------|------------------------------------|--------------|--|
|                 |                                    | basic amount | additional amount for each full 100 kilograms above the lowest weight in the class |

**B Heavy goods vehicles**

|   |               |        |   |
|---|---------------|--------|---|
| 1. Heavy goods vehicles that cannot run on diesel oil   | 3,501–        | 984    | – |
| 2. Heavy goods vehicles that can run on diesel oil  |               |        |   |
| 2.1. with a towing device for a 2-axle semi-trailer;  |               |        |   |
| 2.1.1. not subject to the road user charge pursuant to the Act (1997:1137) on Road User Charge for Certain Heavy Vehicles | 3,501– 5,999  | 3,094  | – |
|   | 6,000– 6,999  | 3,426  | – |
|   | 7,000– 7,999  | 5,413  | – |
|   | 8,000– 8,999  | 6,430  | – |
|   | 9,000– 9,999  | 8,429  | – |
|   | 10,000–10,999 | 8,857  | – |
|   | 11,000–11,999 | 11,775 | – |
|   | 12,000–12,999 | 13,365 | – |
|   | 13,000–13,999 | 16,875 | – |
|   | 14,000–       | 17,737 | – |
| 2.1.2. subject to the road user charge pursuant to the Act (1997:1137) on Road User Charge for Certain Heavy Vehicles     | 3,501– 6,999  | 1,000  | – |
|   | 7,000– 7,999  | 1,727  | – |
|   | 8,000– 8,999  | 2,084  | – |
|   | 9,000–10,999  | 3,423  | – |
|   | 11,000–12,999 | 4,751  | – |
|   | 13,000–       | 7,213  | – |

<sup>17</sup> Most recent wording 2014:1502.

2.2. with a towing device  
for a semi-trailer that has  
three or more axles;

2.2.1. not subject to the  
road user charge pursuant  
to the Act (1997:1137) on  
Road User Charge for  
Certain Heavy Vehicles

|               |        |   |
|---------------|--------|---|
| 3,501– 4,999  | 2,669  | – |
| 5,000– 5,999  | 2,826  | – |
| 6,000– 6,999  | 3,525  | – |
| 7,000– 7,999  | 8,453  | – |
| 8,000– 8,999  | 11,021 | – |
| 9,000– 9,999  | 11,811 | – |
| 10,000–10,999 | 15,676 | – |
| 11,000–11,999 | 16,476 | – |
| 12,000–12,999 | 17,486 | – |
| 13,000–13,999 | 18,496 | – |
| 14,000–14,999 | 19,506 | – |
| 15,000–       | 20,015 | – |

2.2.2. subject to the road  
user charge pursuant to  
the Act (1997:1137) on  
Road User Charge for  
Certain Heavy Vehicles

|               |       |   |
|---------------|-------|---|
| 3,501– 6,999  | 1,000 | – |
| 7,000–17,999  | 4,638 | – |
| 18,000–19,999 | 6,416 | – |
| 20,000–       | 9,491 | – |

2.3. with a towing device  
other than a towing device  
for a 2-axle semi-trailer;

2.3.1. not subject to the  
road user charge pursuant  
to the Act (1997:1137) on  
Road User Charge for  
Certain Heavy Vehicles

|               |       |   |
|---------------|-------|---|
| 3,501– 8,999  | 2,420 | – |
| 9,000– 9,999  | 2,547 | – |
| 10,000–10,999 | 2,821 | – |
| 11,000–11,999 | 3,801 | – |
| 12,000–12,999 | 4,781 | – |
| 13,000–13,999 | 5,261 | – |
| 14,000–14,999 | 5,937 | – |
| 15,000–15,999 | 6,480 | – |
| 16,000–16,999 | 8,210 | – |
| 17,000–       | 9,908 | – |

|   |        |     |   |
|---|--------|-----|---|
| 2.3.2. subject to the road user charge pursuant to the Act (1997:1137) on Road User Charge for Certain Heavy Vehicles | 3,501– | 300 | – |
|---|--------|-----|---|

2.4. with a towing device other than a towing device for a semi-trailer that has three or more axles;

|   |               |        |   |
|---|---------------|--------|---|
| 2.4.1. not subject to the road user charge pursuant to the Act (1997:1137) on Road User Charge for Certain Heavy Vehicles | 3,501–11,999  | 2,232  | – |
|   | 12,000–12,999 | 3,041  | – |
|   | 13,000–13,999 | 3,811  | – |
|   | 14,000–14,999 | 4,581  | – |
|   | 15,000–15,999 | 5,351  | – |
|   | 16,000–16,999 | 6,711  | – |
|   | 17,000–17,999 | 7,571  | – |
|   | 18,000–18,999 | 8,943  | – |
|   | 19,000–19,999 | 10,451 | – |
|   | 20,000–       | 11,024 | – |

|   |              |     |   |
|---|--------------|-----|---|
| 2.4.2. subject to the road user charge pursuant to the Act (1997:1137) on Road User Charge for Certain Heavy Vehicles | 3,501– 6,999 | 300 | – |
|   | 7,000–       | 500 | – |

2.5. without a towing device, with two axles;

|   |               |       |   |
|---|---------------|-------|---|
| 2.5.1. not subject to the road user charge pursuant to the Act (1997:1137) on Road User Charge for Certain Heavy Vehicles | 3,501– 8,999  | 2,420 | – |
|   | 9,000– 9,999  | 2,547 | – |
|   | 10,000–10,999 | 2,821 | – |
|   | 11,000–11,999 | 3,801 | – |
|   | 12,000–12,999 | 4,781 | – |
|   | 13,000–13,999 | 5,261 | – |
|   | 14,000–14,999 | 5,937 | – |
|   | 15,000–15,999 | 6,480 | – |
|   | 16,000–16,999 | 8,210 | – |

|   |               |        |   |
|---|---------------|--------|---|
|   | 17,000–       | 9,908  | – |
| 2.5.2. subject to the road user charge pursuant to the Act (1997:1137) on Road User Charge for Certain Heavy Vehicles     |               |        |   |
|   | 3,501–11,999  | 300    | – |
|   | 12,000–12,999 | 317    | – |
|   | 13,000–13,999 | 879    | – |
|   | 14,000–14,999 | 1,236  | – |
|   | 15,000–       | 2,799  | – |
| 2.6 without a towing device, with three axles;  |               |        |   |
| 2.6.1. not subject to the road user charge pursuant to the Act (1997:1137) on Road User Charge for Certain Heavy Vehicles |               |        |   |
|   | 3,501–11,999  | 2,232  | – |
|   | 12,000–12,999 | 3,041  | – |
|   | 13,000–13,999 | 3,811  | – |
|   | 14,000–14,999 | 4,581  | – |
|   | 15,000–15,999 | 5,351  | – |
|   | 16,000–16,999 | 6,711  | – |
|   | 17,000–17,999 | 7,571  | – |
|   | 18,000–18,999 | 8,943  | – |
|   | 19,000–19,999 | 10,451 | – |
|   | 20,000–       | 11,024 | – |
| 2.6.2. subject to the road user charge pursuant to the Act (1997:1137) on Road User Charge for Certain Heavy Vehicles     |               |        |   |
|   | 3,501–11,999  | 300    | – |
|   | 12,000–16,999 | 552    | – |
|   | 17,000–18,999 | 1,134  | – |
|   | 19,000–20,999 | 1,471  | – |
|   | 21,000–22,999 | 2,268  | – |
|   | 23,000–       | 3,525  | – |
| 2.7. without a towing device, with four or more axles;  |               |        |   |
| 2.7.1. not subject to the road user charge pursuant to the Act (1997:1137) on Road User Charge for Certain Heavy Vehicles |               |        |   |
|   | 3,501–11,999  | 2,232  | – |
|   | 12,000–12,999 | 3,041  | – |
|   | 13,000–13,999 | 3,811  | – |

|   |               |        |   |
|---|---------------|--------|---|
|   | 14,000–14,999 | 4,581  | – |
|   | 15,000–15,999 | 5,351  | – |
|   | 16,000–16,999 | 6,711  | – |
|   | 17,000–17,999 | 7,571  | – |
|   | 18,000–18,999 | 8,943  | – |
|   | 19,000–19,999 | 10,451 | – |
|   | 20,000–       | 11,024 | – |
| 2.7.2. subject to the road<br>user charge pursuant to<br>the Act (1997:1137) on<br>Road User Charge for<br>Certain Heavy Vehicles | 3,501–11,999  | 300    | – |
|   | 12,000–16,999 | 552    | – |
|   | 17,000–18,999 | 1,134  | – |
|   | 19,000–22,999 | 1,471  | – |
|   | 23,000–24,999 | 1,492  | – |
|   | 25,000–26,999 | 2,329  | – |
|   | 27,000–28,999 | 3,698  | – |
|   | 29,000–       | 5,486  | – |

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