



Swedish Code of Statutes

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

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By decision of the Riksdag¹, it is laid down² that Chapter 2, Sections 9a and 13 of the Road Traffic Tax Act (2006:227) shall read as follows.

Chapter 2

Section 9 a³ For class I passenger cars, light buses and light trucks of vehicle year 2018 or later which become taxable for the first time on 1 June 2022 or later, instead of the provisions of Section 9 on the carbon dioxide amount, the second paragraph shall apply during the first three years from the date on which the vehicle becomes taxable for the first time.

The carbon dioxide amount for a tax year is the sum of

- SEK 107 per gram of carbon dioxide the vehicle emits during rural/urban driving per kilometre in excess of 75 grams but not exceeding 125 grams, and
- SEK 132 per gram of carbon dioxide the vehicle emits during rural/urban driving per kilometre in excess of 125 grams.

The first paragraph shall not apply to vehicles equipped with technology for running on, in whole or in part, gas other than LPG.

Section 13⁴ If a vehicle is taxable for only part of a tax year or tax period, vehicle tax is charged for the period when the vehicle is taxable. However, if there is tax liability for part of a calendar month, tax is charged for the entire month, unless otherwise provided in the second paragraph.

In the case of vehicles for which the vehicle tax amounts to at least SEK 4 800 for a full tax year, tax is charged per day for the month during which the tax liability first arises for the vehicle or the tax liability ceases for reasons other than off-road notification. If an off-road notification has been provided for such a vehicle and the off-road period has lasted at least 15 days or if the vehicle has been transferred to a new owner during the off-road period, tax is charged for each day of the month in which the off-road period began or ended.

For a calendar month, the vehicle tax is one-twelfth, and for a day, 1/360 of the tax for a whole year.

¹ Government bill 2024/25:1, bet. 2024/25:FiU1, rskr. 2024/25:49.

² 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.

³ Most recent wording 2022:349.

⁴ Most recent wording 2020:1063.

1. This Act comes into force on 1 February 2025.
2. For vehicle tax relating to a period prior to the entry into force, Chapter 2, Section 9a, first paragraph, of the old version applies.
3. For vehicles that became taxable for the first time prior to the entry into force, Chapter 2, Section 9a, third paragraph, of the old version applies.
4. When determining vehicle tax for vehicles provided with off-road notification prior to the entry into force, Chapter 2, Section 13, of the old version applies.

On behalf of the Government

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