

The Environmental Charge on Emissions of Nitrogen Oxides in Energy Production Act (1990:613)

Swedish Code of Statutes 1990:613

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Scope of the Act

Section 1 This law stipulates that environmental charge is paid for emissions of nitrogen oxides from combustion plants for energy production. Energy production refers to both electricity and heat production. The charge amounts are credited to the operator subject to the charge in accordance with section 15. Act (2002:411).

Section 2 The charge is calculated for each production unit within a combustion plant. Production unit refers to

1. boilers that produce warm water, hot water, steam or hot oil for building heating, electricity production or use in industrial processes,
2. gas turbines,
3. stationary combustion engines.

Charge is not levied on emissions from combustion in soda boilers or lye boilers. Act (1994:1107).

Section 3 A charge is debited for a production unit with a useful energy production during the reporting period of at least 25 gigawatt hours. Act (2008:833).

1. Subject to charge

Section 4 The charge is to be paid by the producer of the electrical power or heat. An operator is subject to charge when the production unit emits nitrogen oxides.

Section 5 SEK 50 per full kilogram of nitrogen oxides emitted, calculated as nitrogen dioxide, is charged.

The operator that continuously measures and records the emissions using measuring equipment that meets special requirements may calculate the charge based on the measured values.

If this type of measurement is not done, the emissions are to be calculated as follows. If the measuring equipment referred to in paragraph 2 is installed, the emissions during a maximum of 1,440 hours per calendar year when measurement has not occurred may be calculated as one and a half times the amount of nitrogen oxides, calculated as nitrogen dioxide, that was measured under comparable operating conditions. Otherwise, the emissions are to be considered to correspond to 0.25 grams of nitrogen oxides, calculated as nitrogen dioxide, per megajoule of fuel supplied.

The Government or the authority designated by the Government may issue regulations on the special requirements for measuring equipment noted in paragraph 2.

Act (2008:833).

2. Deciding authority and public representative

Section 6 The Swedish Environmental Protection Agency determines environmental charges.

Act (2002:411).

Section 7 The Swedish Environmental Protection Agency is to have a representative who speaks for the public before the general administrative court in cases and matters as stipulated in this Act.

The Swedish Environmental Protection Agency appoints this public representative and a substitute. Act (2002:411).

3. Reporting of the charge

Section 8 The reporting period for the charge is the calendar year.

The operator subject to the charge is to be registered with the Swedish Environmental Protection Agency. Act (2002:411).

Section 9 The operator subject to the charge is to declare for each production unit and reporting period

1. the necessary identification data,
2. the reporting period being submitted,
3. the charge amount, and
4. any additional information needed to calculate and confirm the charge.

The Government or the authority designated by the Government issues more detailed regulations for what a declaration must include. Act (2002:411).

Section 10 The declaration is to be submitted to the Swedish Environmental Protection Agency on a specified form. The Swedish Environmental Protection Agency is to have received the declaration no later than 25 January of the year following the reporting period. Act (2002:411).

4. Charge payment

Section 11 The charge must be paid no later than 1 October of the year following the reporting period.

If the charge has been determined in a review process or after an appeal, it must be paid within the time defined by the Swedish Environmental Protection Agency.

The charge is paid by depositing into a specific account of the Swedish Environmental Protection Agency. The payment is considered to have taken place on the day it has been posted to the specific account.
Act (2002:411).

5. Refund

Section 12 If the operator subject to the charge has paid a charge for a reporting period and the paid amount exceeds what is to be paid according to a decision by the Swedish Environmental Protection Agency or a court, the excess amount shall be refunded to the operator. Act (2002:411).

Section 13 Before repayment of an excess amount as defined in section 12 or other amount that is paid due to a provision in this law, the charge owed by the operator subject to the charge is to be deducted. However, charges for which that the operator subject to the charge has received a deferment on are not to be deducted.
Act (2002:411).

6. Liability for partnerships

Section 14 The Swedish Environmental Protection Agency determines liability for partnerships in accordance with Chapter 2, section 20 of the Partnership and Non-registered Partnership Act (1980:1102).

If a decision according to paragraph 1 has been made, any determination of subject to charge and amounts apply to responsible partners.
Act (2002:411).

7. Crediting charges

Section 15 Charges not utilised in an authority's operations as defined by this Act or regulations issued with support of this Act are to be credited annually to the operator subject to the charge and upon application divided between them. The distribution of the amount to be credited is to be based on each applicant's share of the useful energy production collected for all applicants in the production units subject to the charges. Act (2002:411).

Section 16 Decisions issued by another authority than the Government in specific cases regarding crediting as defined in section 15 may be appealed to a general administrative court. Leave to appeal is required before appeal may be made to the Administrative Court of Appeal. Act (2002:411).

8. Charge exemptions

Section 17 The Government, or the authority designated by the Government, may fully or partially exempt an operator subject to the charge from the obligation to pay a charge if special reasons exist. If an exemption is granted, the corresponding exemption may be granted for interest. Act (2002:411).

9. Register

Section 18 The Swedish Environmental Protection Agency is to keep a register of occurrences in charge cases.

From the register noted in paragraph 1, the following information may be disclosed to an individual, unless it can be assumed that the individual or someone close to the individual could be harmed by disclosing the information.

Information regarding the following may be disclosed

1. name and personal identification number,
2. corporate identity number, name and company,
3. address,
4. type of operations, and
5. date of registration and, when relevant, deregistration. Act (2018:1664).

10. Other procedures

Section 19 Regarding the procedure for the environmental charge in general, the provisions of the Tax Procedure Act (2011:1244) apply in applicable parts regarding

- information that has been submitted on behalf of someone else in Chapter 4, section 2,
 - deferment for submitting a tax return in Chapter 36, section 1, paragraph 1 and section 5,
 - injunction in Chapter 37, section 2, paragraph 1, sections 4, 6, 7, 9 and 10,
 - documentation obligation in Chapter 39, section 3,
 - communication obligation in Chapter 40, sections 2 and 3,
 - audit in Chapter 41,
 - financial penalty in Chapter 44,
 - information and documents to be exempted from control in Chapter 47,
 - decisions on excise duty in Chapter 53, section 1, paragraph 1,
 - discretionary fee decisions in Chapter 57, section 1,
 - representative responsibility Chapter 59, sections 13, 15–21, 26 and 27,
 - deferment of payment in Chapter 63, sections 2–6, 8–10, 15, 16 and 22,
 - interest in Chapter 65, section 2, paragraph 1, sections 3, 4, 7, 8, 10, 11, 13, 15 and 16,
 - review in Chapter 66, sections 2–4, 6–8, 18, 19, 21, 22 and 27–34,
 - appeal in Chapter 67, sections 2 and 5, section 6, first sentence, sections 7–13, 19–24 and 27,
 - enforceability of the decision in Chapter 68,
 - collection of debt in Chapter 70, and
 - other provisions on enforcement in Chapter 71.
- Act (2011:1338).

Section 20 The following applies when applying section 19

1. specifications about taxes, excise duties and the Swedish Tax Agency apply to charges and the Swedish Environmental Protection Agency, unless otherwise stated in section 8 of the Act (2007:324) on Swedish Tax Agency's handling of certain creditor information,
2. tax account is replaced with the Swedish Environmental Protection Agency's specific account for interest, and
3. the tax year is replaced by the reporting period in the case of review and appeal. Act (2011:1338).

Section 21 The provisions in Chapter 67 sections 29–32 and 34–36 of the Tax Procedure Act (2011:1244) are applied in cases in accordance with this Act. Specifications there about the Tax Agency then apply, where applicable, to the public representative.
Act (2013:92).

Section 22 What is prescribed in the Tax Offenses Act (1971:69) regarding taxes also applies to charges referred to in this Act.

The provisions in the Tax Procedure Act (2011:1244) on ensuring payment are to be applied to charges according to this Act.
Act (2011:1338).

Transitional provisions

1994:1107

This Act enters into effect with respect to section 5 on 1 January 1995 and in other respects on 1 January 1996. However, the charge is not debited for the calendar year 1996 if the measured, useful energy production in the production unit during that calendar year is less than 40 gigawatt hours.

1995:1717

This Act enters into force on 1 May 1996 but is not applied in those cases where the first decision in the case is made before this date.

2002:411

This Act enters into force on 1 January 2003. Older regulations continue to apply to conditions relating to the period prior to entry into force.

2003:540

1. This Act enters into effect on 1 January 2004.
2. Older provisions are applied in cases where section 11 of the Rights of Priority Act (1970:979), as amended by the Act (1975:1248) on amendments to said act, is applied.

2007:1372

This Act enters into effect on 1 January 2008. Older provisions continue to apply to conditions relating to the period prior to entry into force.

2008:833

This Act enters into effect on 1 January 2009 and is applicable for the first time when reporting charges for calendar year 2009.

2011:1338

1. This Act enters into effect on 1 January 2012.
2. Older provisions continue to apply to conditions relating to the period prior to entry into force.

3. The provisions on interest in section 19 apply to interest relating to time from 1 January 2013. For interest relating to time before this date, the provisions on interest in Chapter 19 of the Tax Payment Act (1997:483) apply.

2013:92

1. This Act enters into effect on 1 January 2013.
2. Older provisions apply for decisions issued prior to this date.