

Annex 6

Policy instruments audited and their
effects (RiR 2013:19)



Annex 6, Policy instruments audited and their effects

Table I Measures with significance for the climate target audited by the Swedish National Audit Office, impact on emissions and any central government costs and revenue

Measures audited by the Swedish National Audit Office	Emission reduction in Sweden compared with 1990	Global emission reduction compared with 1990	Central government costs	Central government revenue / value to central government
National emission allowances - Swedish NAO Report, RiR 2009:21.	2008–2012: The assessment of whether Sweden's national interim target for 2012 has been achieved depends on how the Sweden's surplus of national emission allowances is dealt with (about -15% - +4%).	2008–2012: Depends on how the Sweden's surplus of national emission allowances is dealt with (about -15% - +4%). EU Effort Sharing under the Kyoto protocol +4 %.	–	Swedish NAO Report, RiR 2009:21. AAU surplus 70 million tonnes for the period 2008-2012. Value SEK 7-8 billion. According to the Annual Report for Central Government 2012: Non-trading sector surplus about 48 million AAU, excluding CER, ERU and RMU and surplus in the EU ETS new entrants' reserve.*
EU Emissions Trading System (trading sector in accordance with the volume in 2013–2020) - RIR 2011:8, RIR 2012:1, RIR 2012:27, RIR 2013:8	2008–2012: About -2.5%.	2008–2012: EU emissions cap, 2013–2020: EU emissions cap with annual reductions.	(Reduced revenue from carbon tax in installations in the ETS)	Surplus of reserve about 1.3 million emission allowances.**
Emission credits - Swedish NAO Report, RiR 2011:8.	2008–2012: May not be used, 2013-2020: Present delivery see Table 4.1, according to the Government an accumulated 40 million emission credits are needed to reach the milestone target.	2013-2020: Emission credits may be used up to a certain limit, which then raises the EU emissions cap.	About SEK 85 per emission-credit (SEK 75 according to the Swedish Energy Agency's latest annual report).	Conversion of AAU to ERU about SEK 1.3 million.
Tax exemption*** for biofuels - Swedish NAO Report, RiR 2011:10.	About -1 %, (0.4–1.1 million tonnes per year 2007-2009).	–	SEK 3 000 (in the form of reduced tax revenue) per tonne reduced emissions	–

Cont.



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Measures audited by the Swedish National Audit Office	Emission reduction in Sweden compared with 1990	Global emission reduction compared with 1990	Central government costs	Central government revenue / value to central government
Environmental requirements in public procurement - Swedish NAO Report, RiR 2011:29.	–	–	By imposing environmental requirements in public procurement for green cars in the public sector: Between a cost of SEK 3 000 per tonne to a saving of SEK 12 000 per tonne reduced emissions.	–
Energy performance certificates - Swedish NAO Report, RiR 2009:6.	–	–	Appropriations: 2005–2008: SEK 15 million per year and 2009: SEK 9 million. (Property owners' expenditure on certificates is about SEK 700 million per year.)	–
Climate-related taxes: - Swedish NAO Report, RiR 2012:1.	No coordinated calculations exist.	No global reduction in the ETS.	–	Revenues from carbon tax, energy tax and vehicle tax about SEK 86 billion per year.****
- Energy tax	–	No global reduction in the ETS.	–	About SEK 40 billion per year.
- Carbon tax	–	No global reduction in the ETS.	–	About SEK 30 billion per year.
- Motor vehicle tax	–	–	–	About SEK 16 billion per year.
Climate related research - Swedish NAO Report, RiR 2012:2.	No calculations available.	–	About SEK 2 billion in 2010.	–



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Measures audited by the Swedish National Audit Office	Emission reduction in Sweden compared with 1990	Global emission reduction compared with 1990	Central government costs	Central government revenue / value to central government
Programme for improving energy efficiency (PFE) - Swedish NAO Report, RiR 2013:8.	–	No global reduction in the ETS.	SEK 150 million per year (in the form of reduced tax revenue) (Companies' investment costs are additional.)	–
Electricity certificate system - Swedish NAO Report, RiR 2013:8.	–	No global reduction in the ETS.	–	–
Infrastructure planning case study in social planning - Swedish NAO Report, RiR 2012:7.	Uncertain whether emissions will decrease.	–	Infrastructure investments of SEK 417 billion in the period 2010-2021.	–

* The abbreviations in the box mean: AAU (Assigned Amount Unit) international emission allowances under the Kyoto Protocol, CER (Certified Emission Reduction) certified emission allowances within the Clean Development Mechanism (CDM), ERU (Emission Reduction Unit) emission reduction unit from projects in the Joint Implementation (JI) and RMU (Removal Units) reduction units from projects concerning carbon sinks.

** Email from the Swedish Energy Agency, 8 October 2013.

*** The Government has proposed the introduction of a quota obligation system instead of tax exemption for biofuels as of 1 May 2014. See Government Bill 2013/14:1 p. 398 f.

**** Calculating conventions 2012.

Source: The Swedish National Audit Office's audits in the strategy Sustainable development – climate, the Government's Budget Bills, Communication 2012/13:98, Redovisning av skatteutgifter för 2013, Communication. 2012/13:101, Central Government Annual Report 2012, Swedish Environmental Protection Agency (emissions data).

