

# Draft Act amending the Alcohol Tax Act (2022:156)

With regard to the Alcohol Tax Act (2022:156), it is hereby prescribed<sup>1</sup> that Chapter 2, Sections 1 and 4, shall read as follows, that four new sections, Chapter 1, Sections 13, 14, and 15, and Chapter 2, Section 2a, and immediately before Chapter 1, Section 13, a new heading worded as follows, shall be inserted as follows.

*Current wording*

*Proposed wording*

## **Chapter 1**

### Specific definitions for independent small breweries

#### *Section 13*

*For the purposes of this Act, the term ‘independent small brewery’ shall mean a beer producer*

- 1. who is legally and economically independent of any other beer producer;*
- 2. who uses premises situated physically apart from those of any other beer producer;*
- 3. who does not operate under licence; and*
- 4. whose annual production of beer does not exceed 3 000 000 litres per year.*

#### *Section 14*

*For the purposes of this Act, the term ‘annual production’ shall mean the volume produced the year preceding the year in which*

- 1. the tax is chargeable;*
- 2. it shall be assessed whether the condition in Section 13(4) is fulfilled; or*
- 3. for other reasons, an assessment of annual production needs to be made.*

<sup>1</sup> Cf. Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages, as amended by Council Directive (EU) 2020/1151 of 29 July 2020. 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.

### Section 15

*Where two or more producers, each meeting the requirements of Paragraph 13, cooperate with each other and, solely on the basis of that cooperation, do not meet the requirements of Paragraph 13(1) to (3), they shall, nevertheless, be considered as independent small breweries if their total annual beer production does not exceed 3 000 000 litres per year. In such case, the annual production of each of them shall be deemed to be their total annual production of beer.*

## **Chapter 2**

### Section 1

This chapter contains provisions on:

- tax on beer (Section 2);
- tax on wine (Section 3);
- tax on other fermented beverages (Section 4);
- tax on intermediate products (Section 5);
- tax on ethyl alcohol (Section 6);
- exemption from tax for certain goods (Sections 7 to 9); and
- exemption from tax in certain situations (Sections 10 to 16).

### Section 2a

*Beer produced by an independent small brewery is, instead, subject to a tax per litre of:*

- 50 % of the tax, if the annual production is 500 000 litres or less;
- 60 % of the tax, if the annual production exceeds 500 000 litres but does not exceed 750 000 litres;
- 70 % of the tax, if the annual production exceeds 750 000 litres but does not exceed 1 000 000 litres;
- 80 % of the tax, if the annual production exceeds 1 000 000 litres but does not exceed 2 000 000 litres; and
- 90 % of the tax, if the annual

*production exceeds  
2 000 000 litres but does not  
exceed 3 000 000 litres.*

#### Section 4<sup>2</sup>

Tax on other fermented beverages is charged per litre for:

- beverages with an alcoholic strength exceeding 2.25 % vol., but not exceeding 4.5 % vol., at SEK 10.38;
- beverages with an alcoholic strength exceeding 4.5 % vol., but not exceeding 7 % vol., at SEK 15.34;
- beverages with an alcoholic strength exceeding 7 % vol., but not exceeding 8.5 % vol., at SEK 21.12; and
- beverages with an alcoholic strength exceeding 8.5 % vol., but not exceeding 15 % vol., at SEK 29.58.

Other fermented beverages with an alcoholic strength not exceeding 2.25 % vol. are subject to a tax of SEK 0.

‘Other fermented beverages’ means goods under CN Code 2206 which are not subject to tax pursuant to Section 2, and beverages under CN Codes 2204 and 2205 which are not subject to tax pursuant to Section 3, where:	‘Other fermented beverages’ means goods under CN Code 2206 which are not subject to tax pursuant to Section 2 or 2a, and beverages under CN Codes 2204 and 2205 which are not subject to tax pursuant to Section 3, where:
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1. the alcoholic strength exceeds 1.2 % vol., but does not exceed 10 % vol.; or
2. the alcoholic strength exceeds 10 % vol., but does not exceed 15 % vol., and the alcoholic strength is obtained exclusively by fermentation.

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1. This Act comes into force on 1 July 2025.
  2. Older provisions shall continue to apply to the conditions relating to the period prior to entry into force.

<sup>2</sup> Most recent wording 2022:1793.