Key acts and ordinances entering into force late 2016/early 2017



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Introduction

This compilation contains a selection of the acts and ordinances – both new and amended – that enter into force in the second half of 2016 or some time thereafter.

Acts and ordinances set out the ground rules that govern our society. To make a new law, the Government submits a legislative proposal (a government bill) to the Riksdag. After the government bill has been considered by one of the parliamentary committees, it is put to the Riksdag for approval. Once the bill becomes law, it is formally promulgated by the Government, meaning it is published and made known. The Government can adopt a new ordinance on its own, without submitting it to the Riksdag.

Acts and ordinances are published in the Swedish Code of Statutes (SFS). Each act and ordinance has a unique SFS number.

For more information on government bills, acts and ordinances, go to www.lagrummet.se. The 'Lagrummet' website is the public administration's common website for legal information and links to legal information from the Government, the Riksdag, the courts and central government agencies.

The legislative process is described in the section 'How Sweden is governed' on www.government.se.

This compilation can be downloaded from www.government.se. At the time of publication, some of the acts had not yet been assigned an SFS number. This applies to numbers ending with '000' (e.g. 2016:000).

Information on Swedish legislation

'Lagrummet': www.lagrummet.se

The Government and Government Offices website: www.government.se

The Government Offices' legal databases: http://rkrattsbaser.gov.se

The Swedish Riksdag website: www.riksdagen.se

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Support to 'extra jobs' expanded

Amendment: Förordningen (2015:503) om särskilt anställningsstöd

(in Swedish) **SFS:** 2016:926

Entry into force: 1 December 2016

More effective 'new start jobs' introduced

Amendment: Förordningen (2006:1481) om stöd för nystartsjobb

(in Swedish) **SFS:** 2016:1274

Entry into force: 1 February 2017

Higher ceiling for wage subsidies and interpreter support for people with disabilities

Amendment: Förordningen (2000:630) om särskilda insatser för personer med funktionshinder som medför nedsatt arbetsförmåga (in Swedish)

SFS: 2016:1275

Entry into force: 1 February 2017

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Granting of permits made clearer under the Lotteries Act

Amendment: Lotterilagen (1994:1000) (in Swedish)

Basis for decision: Prop. 2016/17:8 Tydligare tillståndsgivning enligt

lotterilagen (in Swedish)

SFS: 2016:1222

Entry into force: 1 January 2017

New regulatory framework for procurement

New acts: Lag om offentlig upphandling, lag om upphandling inom försörjningssektorerna and lag om upphandling av koncessioner (in Swedish)

Basis for decision: Prop. 2015/16:195 Nytt regelverk om upphandling

(in Swedish)

SFS: 2016:1145, 2016:1146 and 2016:1147

New regulations against insider dealing and other market abuse

New acts: Lag med kompletterande bestämmelser till EU:s marknadsmissbruksförordning and lag om straff för marknadsmissbruk på värdepappersmarknaden (in Swedish)

Basis for decision: Prop. 2016/17:22 Effektiv bekämpning av marknads-

missbruk (in Swedish)

SFS: 2016:1306, 2016:1307, 2016:1316 and 2016:1317

Entry into force: 1 February 2017

Amended regulations in the area of electricity tax

Amendments: Lagen (1994:1776) om skatt på energi, skatteförfarandelagen (2011:1244), förordningen (2010:178) om skatt på energi and förordningen (1999:1134) om belastningsregister (in Swedish)

Basis for decision: Prop. 2016/17:1 Budgetpropositionen för 2017 (in Swedish)

SFS: 2016:1072, 2016:1075, 2016:1080 and 2016:1082 **Entry into force:** 15 December 2016 and 1 January 2017

Lower advertising tax

Amendment: Lagen (1972:266) om skatt på annonser och reklam

(in Swedish)

Basis for decision: Prop. 2016/17:1 Budgetpropositionen för 2017

(in Swedish) SFS: 2016:1068

Entry into force: 1 January 2017

Equal taxation of diesel fuel in agriculture, forestry and aquaculture

Amendment: Lagen (1994:1776) om skatt på energi (in Swedish) Basis for decision: Prop. 2016/17:1 Budgetpropositionen för 2017

(in Swedish)

SFS: 2016:1072 and 2016:1079 **Entry into force:** 1 January 2017

Higher tax on alcohol

Amendment: Lagen (1994:1564) om alkoholskatt (in Swedish)

Basis for decision: Prop. 2017/17:01 Budgetpropositionen för 2017

(in Swedish) **SFS:** 2016:1071

Entry into force: 1 January 2017

Turnover threshold for value added tax introduced

Amendment: Mervärdesskattelagen (1994:200) (in Swedish) Basis for decision: Prop. 2016/17:1 Budgetpropositionen för 2017

(in Swedish) **SFS:** 2016:1069

Entry into force: 1 January 2017

Reduced value added tax on certain repairs

Amendment: Mervärdesskattelagen (1994:200) (in Swedish)

Basis for decision: Prop. 2016/17:1 Budgetpropositionen för 2017

(in Swedish) SFS: 2016:1078

Entry into force: 1 January 2017

Amended regulations regarding entertainment deduction for meals

Amendments: Inkomstskattelagen (1999:1229) and mervärdesskatte-

lagen (1994:200) (in Swedish)

Basis for decision: Prop. 2016/17:1 Budgetpropositionen för 2017

(in Swedish)

SFS: 2016:1055 and 2016:1069 **Entry into force:** 1 January 2017

National income tax

Amendment: Inkomstskattelagen (1999:1229) (in Swedish)

Basis for decision: Prop. 2016/17:1 Budgetpropositionen för 2017

(in Swedish) SFS: 2016:1055

Reduced taxable benefit for certain green cars

Amendment: Inkomstskattelagen (1999:1229) (in Swedish)

Basis for decision: Prop. 2016/17:1 Budgetpropositionen för 2017

(in Swedish) SFS: 2016:1055

Entry into force: 1 January 2017

Supplement to tax deductions for household work

Amendment: Inkomstskattelagen (1999:1229) (in Swedish)

Basis for decision: Prop. 2016/17:1 Budgetpropositionen för 2017

(in Swedish) **SFS:** 2016:1055

Entry into force: 1 January 2017

Higher threshold when deducting travel expenses

Amendment: Inkomstskattelagen (1999:1229) (in Swedish)

Basis for decision: Prop. 2016/17:1 Budgetpropositionen för 2017

(in Swedish) **SFS:** 2016:1055

Entry into force: 1 January 2017

Amended tax regulations when selling a home

Amendment: Inkomstskattelagen (1999:1229) (in Swedish)

Basis for decision: Prop. 2016/17:25 Ändrade regler för uppskov med

kapitalvinst vid avyttring av privatbostad (in Swedish)

SFS: 2016:000

Entry into force: 1 January 2017

Floor for interest rate on government loans in tax legislation

Amendments: Lagen (1990:661) om avkastningsskatt på pensionsmedel, lagen (1991:687) om särskild löneskatt på pensionskostnader and

inkomstskattelagen (1999:1229) (in Swedish)

Basis for decision: Prop. 2016/17:24 Golv för statslåneräntan i skatte-

lagstiftningen (in Swedish)

SFS: 2016:1237, 2016:1238 and 2016:1239

Prohibition against deducting interest on certain subordinated debts

Amendment: Inkomstskattelagen (1999:1229) (in Swedish)

Basis for decision: Prop. 2016/17:1 Budgetpropositionen för 2017

(in Swedish) SFS: 2016:1055

Entry into force: 1 January 2017

Timing set for value transfer concerning group contributions

Amendment: Inkomstskattelagen (1999:1229) (in Swedish)

Basis for decision: Prop. 2016/17:1 Budgetpropositionen för 2017

(in Swedish) **SFS:** 2016:1055

Entry into force: 1 January 2017

Amended regulations regarding deficits from previous years

Amendment: Inkomstskattelagen (1999:1229) (in Swedish)

Basis for decision: Prop. 2016/17:1 Budgetpropositionen för 2017

(in Swedish) **SFS:** 2016:1055

Entry into force: 1 January 2017

Swedish tonnage tax system introduced

Amendments: Inkomstskattelagen (1999:1229) and skatteförfarande-

lagen (2011:1244) (in Swedish)

Basis for decision: Prop. 2015/16:127 Ett svenskt tonnage-

beskattningssystem (in Swedish) SFS: 2016:887 and 2016:888

Entry into force: 20 October 2016

Amended regulations on taxation initiation in connection with mergers and divisions

Amendment: Inkomstskattelagen (1999:1229) (in Swedish)

Basis for decision: Prop. 2016/17:7 Ändrade regler om beskattnings-

inträde vid fusion och fission (in Swedish)

SFS: 2016:1202

Entry into force: 1 January 2017

Growth support for the first employee – lower social security contributions for sole traders

Amendment: Lag om särskild beräkning av vissa avgifter för enmansföretag under åren 2017–2021 and skatteförfarandelagen (2011:1244) (in Swedish)

Basis for decision: Prop. 2016/17:1 Budgetpropositionen för 2017

(in Swedish)

SFS: 2016:1053 and 2016:1075 **Entry into force:** 1 January 2017

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Better opportunities for debt restructuring

New acts: Skuldsaneringslag and lag om skuldsanering för företagare

(in Swedish)

Amendments: Brottsbalken, lagen (1936:81) om skuldebrev, kredit-

upplysningslagen (1973:1173) and other acts (in Swedish)

Basis for decision: Prop. 2015/16:125 Skuldsanering – förbättrade möjligheter för överskuldsatta att starta om på nytt (in Swedish)

SFS: 2016:675–2016:688

Entry into force: 1 November 2016

Stronger right for suspects and accused persons to have access to their defence counsel

Amendments: Rättegångsbalken, lagen (1964:167) med särskilda bestäm-

melser om unga lagöverträdare and häkteslagen (2010:611)

(in Swedish)

Basis for decision: Prop. 2015/16:187 Genomförande av EU:s

försvarardirektiv (in Swedish)

SFS: 2016:929-2016:931

Entry into force: 27 November 2016

Requirement on reporting of sustainability and diversity policy in large companies

Amendments: Årsredovisningslagen (1995:1554), lagen (1995:1559) om årsredovisning i kreditinstitut och värdepappersbolag, lagen (1995:1560) om årsredovisning i försäkringsföretag, aktiebolagslagen (2005:551) and other acts and ordinances (in Swedish)

Basis for decision: Prop. 2015/16:193 Företagens rapportering om

hållbarhet och mångfaldspolicy (in Swedish)

SFS: 2016:947–2016:957

Entry into force: 1 December 2016

Measures to ensure more equal handling of asylum applications in the EU

Amendments: Utlänningslagen (2005:716), lagen (2005:429) om god man för ensamkommande barn, lagen (1991:572) om särskild utlänningskontroll and lagen (2016:752) om tillfälliga begränsningar av möjligheten att få uppehållstillstånd i Sverige (in Swedish)

Basis for decision: Prop. 2016/17:17 Genomförande av det omarbetade asylprocedurdirektivet (in Swedish)

SFS: 2016:1240–2016:1245 **Entry into force:** 1 January 2017

Keeping fake police cars off of streets

New act: Lag om skydd för vissa polisiära kännetecken på motorfordon and a consequential amendment in förordningen (2001:650) om vägtrafikregister (in Swedish)

Basis for decision: Prop. 2016/17:18 Falska polisbilar (in Swedish)

SFS: 2016:1122 and 2016:1123 **Entry into force:** 1 January 2017

Increased opportunities for migration courts to refer cases

Amendments: Lagen (1971:289) om allmänna förvaltningsdomstolar och förordningen (1977:937) om allmänna förvaltningsdomstolars behörighet, etc. (in Swedish)

Basis for decision: Prop. 2016/17:27 Utökade möjligheter för migrations-

domstolar att överlämna mål (in Swedish)

SFS: 2016:1138–2016:1140 **Entry into force:** 1 January 2017

Stronger consumer protection in the mortgage market

New act: Lag om verksamhet med bostadskrediter (in Swedish)

New ordinances: Förordning om verksamhet med bostadskrediter and förordning om standardiserat EU-faktablad och beräkning av effektiv ränta vid bostadskrediter (in Swedish)

Amendments: Konsumentkreditlagen (2010:1846) and other acts and

ordinances (in Swedish)

Basis for decision: Prop. 2015/16:197 Stärkt konsumentskydd på

bolånemarknaden (in Swedish) SFS: 2016:1024–2016:1039

Entry into force: 1 January 2017

New regulatory framework for collective management of copyright

New act: Lag om kollektiv förvaltning av upphovsrätt (in Swedish) New ordinance: Förordning om tillsyn över kollektiv förvaltning av upphovsrätt (in Swedish)

Amendment: Consequential amendments to lagen (1960:729) om upphovsrätt till litterära och konstnärliga verk, lagen (2016:188) om patent- och marknadsdomstolar and offentlighets- och sekretessförordningen (2009:641) (in Swedish)

Basis for decision: Prop. 2015/16:181 Kollektiv förvaltning av

upphovsrätt (in Swedish) SFS: 2016:977–2016:980

New act on attachment of bank accounts in the EU

New act: Lag om kvarstad på bankmedel inom EU (in Swedish) New ordinance: Förordning om kvarstad på bankmedel inom EU (in Swedish)

Amendments: Lagen (2001:184) om behandling av uppgifter i Kronofogdemyndighetens verksamhet, offentlighets- och sekretesslagen (2009:400), domstolsdatalagen (2015:728) and several ordinances (in Swedish)

Basis for decision: Prop. 2015/16:148 Kvarstad på bankmedel inom EU (in Swedish)

SFS: 2016:757–2016:760 and 2016:919–2016:922

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Government grants to film

New ordinance: Förordning om statsbidrag till film (in Swedish)

Basis for decision: Prop. 2015/2016:132 Mer film till fler – en samman-

hållen filmpolitik (in Swedish)

SFS: 2016:989

Entry into force: 1 January 2017

New regulations on active anti-discrimination measures

Amendment: Diskrimineringslagen (2008:567) (in Swedish)

Basis for decision: Prop. 2015/16:135 Ett övergripande ramverk för aktiva åtgärder i syfte att främja lika rättigheter och möjligheter (in Swedish)

SFS: 2016:828

Entry into force: 1 January 2017

Possibility of long-term support to activities that safeguard democracy

Amendment: Förordningen (2011:1508) om statsbidrag för verksamhet

som värnar demokratin (in Swedish)

Basis for decision: Prop. 2016/17:1 Budgetpropositionen för 2017

(in Swedish) SFS: 2016:1248

Ministry of the Environment and Energy

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Reduced use of plastic carrier bags

New ordinance: Förordning om plastbärkassar (in Swedish)

SFS: 2016:1041

Entry into force: 13 December 2016

Regulations for a more comprehensive review of peat

Amendments: Miljöbalken, repealing lagen (1985:620) om vissa torvfyndigheter, repealing förordningen (1985:626) om vissa torvfyndigheter, amending förordningen (1998:899) om miljöfarlig verksamhet och hälsoskydd and other ordinances (in Swedish)

Basis for decision: Prop. 2015/16:178 En samlad torvprövning

(in Swedish)

SFS: 2016:991, 2016:993 and 2016:995–2016:999

Entry into force: 1 January 2017

New ordinances on fluorinated greenhouse gases and ozone-depleting substances

New ordinances: Förordning om fluorerade växthusgaser and förordning om ozonnedbrytande ämnen (in Swedish)

Amendment: Förordningen (2012:259) om miljösanktionsavgifter, miljötillsynsförordningen (2011:13) and förordningen (1998:901)

om verksamhetsutövares egenkontroll (in Swedish)

SFS: 2016:1128–2016:1132

Entry into force: 1 January 2017, but regarding the provisions on electricity

certification requirements and infringements, 1 July 2017

Amendments to the instructions to the Swedish Meteorological and Hydrological Institute

Amendment: Förordningen (2009:974) med instruktion för Sveriges

meteorologiska och hydrologiska institut (in Swedish)

SFS: 2016:1042

Entry into force: 1 January 2017

Management of Laponia World Heritage Site – ordinance remains in force

Amendment: Förordning om fortsatt giltighet av Laponiaförordningen

(2011:840) (in Swedish)

SFS: 2016:1043

Entry into force: 1 January 2017

Better implementation of the Industrial Emissions Directive

Amendments: Miljöprövningsförordningen (2013:251) and other ordinances, and förordningen (2014:21) om geologisk lagring av koldioxid (in Swedish)

SFS: 2016:1188–2016:1190 and 2016:1193–2016:1200

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Damages for competition infringements

New act: Konkurrensskadelag (in Swedish)

Basis for decision: Prop. 2016/17:9 Konkurrensskadelag (in Swedish)

SFS: 2016:964

Entry into force: 27 December 2016

Investment support for rental and student housing

New ordinance: Förordning om statligt investeringsstöd för hyresbostäder och bostäder för studerande (in Swedish)

Basis for decision: Ds 2015:35 Investeringsstöd för anordnande av hyresbostäder och bostäder för studerande (in Swedish)

SFS: 2016:881

New regulations for procurement of certain public transport services

Amendment: Lagen (2010:1065) om kollektivtrafik (in Swedish) Basis for decision: Prop. 2016/17:28 Upphandling av vissa kollektiv-

trafiktjänster (in Swedish)

SFS: 2016:1212

Entry into force: 1 January 2017

Requirements regarding installations for alternative fuels

New act: Lag om krav på installationer för alternativa drivmedel

(in Swedish)

New ordinance: Förordning om krav på installationer för alternativa

drivmedel (in Swedish)

Basis for decision: Prop. 2015/16:186 Gemensamma standarder vid utbyggnad av infrastrukturen för alternativa drivmedel (in Swedish)

SFS: 2016:915 and 2016:917

Entry into force: 18 November 2016

Amended Hunting Act for speedier court decisions

Amendment: Jaktlagen (1987:259) (in Swedish)

Basis for decision: Prop. 2016/16:199 Vildsvin och viltskador

(in Swedish) SFS: 2016:974

Entry into force: 1 December 2016

Obligation to report plant pests extended

Amendment: Växtskyddslagen (1972:318) and förordningen (2006:817)

om växtskydd, etc. (in Swedish)

Basis for decision: Prop. 2015/16:200 En utvidgad skyldighet att anmäla

växtskadegörare (in Swedish)

SFS: 2016:1125

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Raised national standard for calculating level of income support

Amendment: Socialtjänstförordningen (2001:937) (in Swedish)

SFS: 2016:906

Entry into force: 1 January 2017

Reformed car allowance to people with disabilities

Amendment: Socialförsäkringsbalken (2010:110) (in Swedish)

Basis for decision: Prop. 2016/17:4 Ett reformerat bilstöd (in Swedish)

SFS: 2016:1066

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New regulations on special quota in selection procedure to independent schools

New ordinance: Förordning om särskild kvot i fristående skolor

(in Swedish)

Amendment: Skollagen (2010:800) (in Swedish)

Basis for decision: Prop. 2015/16:184 Fler elever i fler skolor (in Swedish)

SFS: 2016:910 and 2016:911

Entry into force: 1 November 2016

Right to education providing eligibility for further studies in adult education

Amendment: Skollagen (2010:800) and förordningen (2011:1108)

om vuxenutbildning (in Swedish)

Basis for decision: Prop. 2016/17:5 Rätt till behörighetsgivande

utbildning inom komvux (in Swedish)

SFS: 2016:1184 and 2016:1185 **Entry into force:** 1 January 2017

Enhanced higher vocational education – a knowledge boost

Amendment: Lagen (2009:128) om yrkeshögskolan (in Swedish)

Basis for decision: Prop. 2015/16:198 En stärkt yrkeshögskola – ett lyft för kunskap and Ds 2015:41 En stärkt yrkeshögskola – ett lyft för

kunskap (in Swedish)

SFS: 2016:1183

Entry into force: 1 January 2017

Municipalities to cooperate on regional vocational adult education

New ordinance: Förordning om statsbidrag för regional yrkesinriktad

vuxenutbildning (in Swedish)

Basis for decision: Prop. 2016/17:1 Budgetpropositionen för 2017

(in Swedish) **SFS**: 2016:937

Entry into force: 1 January 2017

Training initiative for health and medical care staff, and elderly care staff

Amendment: Förordningen (2015:504) om statsbidrag för utbildning

som kombineras med traineejobb (in Swedish)

Basis for decision: Prop. 2016/17:1 Budgetpropositionen för 2017

(in Swedish) SFS: 2016:1369

Entry into force: 27 January 2017

Amended regulations on final grades and teaching hours in adult education

Amendments: Förordningen (2011:1108) om vuxenutbildning and

högskoleförordningen (1993:100) (in Swedish)

SFS: 2016:1052 and 2016:1051 **Entry into force:** 1 January 2017

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There are no new acts entering into force late 2016/early 2017 in the areas for which the Ministry for Foreign Affairs is responsible.

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