European Union; Sweden

Council of the EU Aims to Authorize Sweden to Maintain Reduced Rate of Excise Duty on Electricity for Households and Service Sector Companies

22 February 2024

Report from Stefania Lotito Fedele, VAT Associate, IBFD

On 22 February 2024, the General Secretariat of the Council of the European Union requested the Permanent Representatives Committee to invite the Council to adopt the proposal to Council Implementing Decision 2017/2409 on the application of reduced excise duty rates to electricity consumed by households and service sector companies located in certain areas in the North of Sweden.

The proposal had been submitted by the European Commission on 30 January 2024 (for more information, see Council of the EU Proposes to Authorize Sweden to Continue Applying Reduced Rate of Excise Duty on Electricity Consumed by Households and Service Sector Companies (2 February 2024)), and the relevant Working Party on Tax Questions (Indirect Taxation – VAT) raised no objections.

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