**All Tables in Chapter 7**

Table 7.1. The local guaranteed tax system, 1920–1986 (%).

|  |  |
| --- | --- |
| Year | Repartition rate |
| 1920 | 5.0 |
| 1954 | 4.0 |
| 1957 | 2.5 |
| 1965 | 2.0 |
| 1981 | 1.5 |

*Note:* Until 1932, the repartition rate was six percent on agricultural property.  
*Source*: SOU 1986:6; SOU 1993:57.

Table 7.2. Imputed rent on owner-occupied houses (*villaschablonen*), 1954–1966 (%).

|  |  |  |  |
| --- | --- | --- | --- |
| Assessed value | 1954 | 1957 | 1965 |
| Independent of value | 3.0 | 2.5 | 2.0 |

*Source*: SOU 1974:16.

Table 7.3. Imputed rent on owner-occupied houses (*villaschablonen*), 1967–1990.

|  |  |  |  |
| --- | --- | --- | --- |
| Assessed value  (thousands) | 1967  % | Assessed value  (thousands) | 1970  % |
| –100 | 2.0 | –150 | 2.0 |
| 100–200 | 4.0 | 150–225 | 4.0 |
| 200– | 8.0 | 225– | 8.0 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Assessed value  (thousands) | 1975  % | Assessed value  (thousands) | 1978  % | Assessed value  (thousands) | 1981  % |
| –200 | 2.0 | –200 | 3.0 | –450 | 2.0 |
| 200–250 | 4.0 | 200–250 | 4.0 | 450–600 | 4.0 |
| 250–300 | 8.0 | 250–300 | 8.0 | 600–750 | 6.0 |
| 300– | 10.0 | 300– | 10.0 | 750– | 8.0 |

*Note*: All amounts in the tables refer to SEK. The tax rates refer to the tax rates applicable within the tax bracket. If the assessed value in 1970 is 200,000, the imputed rent was 2% ∙ 150,000 + 4% ∙ (200,000 − 150,000). Occasionally, there was a small deduction.

*Source*: SOU 1974:16; Bratt and Fernström (1978, 1979, 1981); Ds 1998:3.

Table 7.4. The state real estate tax, 1985–1991.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 1985 | | 1986 | | 1987 | |
|  | Tax base | Tax rate | Tax base | Tax rate | Tax base | Tax rate |
| Owner-occupied house |  |  |  |  |  |  |
| Conventionally taxed | 1/3 | 0.5 | 1/3 | 1.0 | 1/3 | 1.4 |
| Imputed | 1/3 | 0.7 | 1/3 | 1.4 | 1/3 | 2.0 |
|  |  |  |  |  |  |  |
| Apartment building |  |  |  |  |  |  |
| Conventionally taxed | 100% | 1.4 | 100% | 1.4 | 100% | 1.4 |
| Imputed | 100% | 2.0 | 100% | 2.0 | 100% | 2.5 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 1988 | | 1989 | | 1990 | |
|  | Tax base | Tax rate | Tax base | Tax rate | Tax base | Tax rate |
| Owner-occupied house |  |  |  |  |  |  |
| Conventionally taxed | 1/3 | 1.4 | 1/3 | 1.4 | 1/3 | 1.4 |
| Imputed | 1/3 | 2.0 | 1/3 | 2.0 | 1/3 | 2.0 |
|  |  |  |  |  |  |  |
| Apartment building |  |  |  |  |  |  |
| Conventionally taxed | 55% | 1.4 | 55% | 1.4 | 65% | 1.4 |
| Imputed | 55% | 2.5 | 55% | 2.5 | 65% | 2.5 |

*Note*: The tax base refers to the share of the assessed value of real estate.

*Source*: Andersson, Bratt, and Svensson (1985); Bratt and Tolstoy (1986, 1988a, 1988b); Bratt (1989); Öberg (2008).

Table 7.5. The state real estate tax, 1990–2013 (%).

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Year | Owner-occupied  houses | Apartment buildings | Commercial premises | Industries |
| 1991 | 1.2 | 2.5 | 3.5\* | 0.0 |
| 1992 | 1.2 | 2.5 | 3.5\* | 0.0 |
| 1993 | 1.5 | 2.5 | 0.0 | 0.0 |
| 1994 | 1.5 | 1.5 | 0.0 | 0.0 |
| 1995 | 1.5 | 1.5 | 0.0 | 0.0 |
| 1996 | 1.7 | 1.7 | 1.0 | 0.5 |
| 1997 | 1.7 | 1.7 | 1.0 | 0.5 |
| 1998 | 1.5 | 1.5 | 1.0 | 0.5 |
| 1999 | 1.5 | 1.3 | 1.0 | 0.5 |
| 2000 | 1.5 | 1.2 | 1.0 | 0.5 |
| 2001 | 1.0 | 0.5 | 1.0 | 0.5 |
| 2002 | 1.0 | 0.5 | 1.0 | 0.5 |
| 2003 | 1.0 | 0.5 | 1.0 | 0.5 |
| 2004 | 1.0 | 0.5 | 1.0 | 0.5 |
| 2005 | 1.0 | 0.5 | 1.0 | 0.5 |
| 2006 | 1.0 | 0.5 | 1.0 | 0.5 |
| 2007 | 1.0 | 0.4 | 1.0 | 0.5 |
| 2008 | 0.0 | 0.0 | 1.0 | 0.5 |
| 2009 | 0.0 | 0.0 | 1.0 | 0.5 |
| 2010 | 0.0 | 0.0 | 1.0 | 0.5 |
| 2011 | 0.0 | 0.0 | 1.0 | 0.5 |
| 2012 | 0.0 | 0.0 | 1.0 | 0.5 |
| 2013 | 0.0 | 0.0 | 1.0 | 0.5 |

\* In 1991 and 1992, there was a temporary tax on commercial premises.

*Note*: Since 1996, there has also been a tax on hydroelectric power stations and wind turbines, which is not shown in the table.

*Source*: Öberg (2008); Skatteverket (2013).

Table 7.6. Local real estate fee.

|  |  |  |
| --- | --- | --- |
| Year | Owner-occupied houses | Apartment buildings |
| 2008 | 0.75%,  max 6,000 | 0.4%,  max 1,200/apartment |
| 2009 | 0.75%,  max 6,362 | 0.4%,  max 1,272/apartment |
| 2010 | 0.75%,  max 6,387 | 0.4%,  max 1,277/apartment |
| 2011 | 0.75%,  max 6,512 | 0.4%,  max 1,302/apartment |
| 2012 | 0.75%,  max 6,825 | 0.4%,  max 1,365/apartment |
| 2013 | 0.75%,  max 7,074 | 0.3%,  max 1,210/apartment |

*Source*: Skatteverket (2013).

Table 7.7. The most important tax reforms for real estate.

|  |  |
| --- | --- |
| Year |  |
| 1862 | Appropriation tax with imputed income |
| 1911 | Conventional method, introduced at the state level |
| 1920 | Guaranteed tax system, introduced at the local level |
| 1954 | Introduction of the so-called *villaschablon* |
| 1985 | Introduction of a specific real estate tax at the state level |
| 1990 | Simplifications of the system as part of a comprehensive tax reform |
| 2008 | Part of the real estate tax transformed to a “local fee” |

Table 7.8. Basic tax.

|  |  |  |  |
| --- | --- | --- | --- |
| Year | Amount  (thousands) | Share of state tax revenue, % | Share of GDP  % |
| 1862 | 7,398 | 23.0 | 1.0 |
| 1870 | 7,487 | 19.0 | 0.8 |
| 1880 | 6,770 | 11.5 | 0.5 |
| 1890 | 5,237 | 7.0 | 0.4 |
| 1900 | 1,696 | 1.5 | < 0.1 |
| 1910 | 21 | 0.0 | < 0.1 |
| 1920 | 1,698 | 0.2 | < 0.1 |

*Note*: The basic tax also includes taxes associated with the allotted military system. All amounts in the tables refer to SEK.

*Source*: Statistics Sweden (1914a, 1923a); own calculations.

Table 7.9. Estimated importance of real estate income tax, state level.

|  |  |  |
| --- | --- | --- |
| Year | Share of state income taxes, % | Share of state revenue, % |
| 1862 | 38 | 2.5 |
| 1870 | 37 | 2.0 |
| 1880 | 33 | 3.0 |
| 1890 | 31 | 2.0 |
| 1900 | 32 | 2.5 |
| 1910 | 29 | 2.5 |

*Note*: State revenue refers to all state taxes. Rounded figures.

*Source*: Statistics Sweden (1914a); own calculations.

Table 7.10. Estimated importance of real estate income tax, local level.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| e | All municipalities | | Urban municipalities | | Rural municipalities | |
| yYear | Share of local income tax revenue, % | Share of local revenue, % | Share of local income tax revenue, % | Share of local revenue, % | Share of local income tax revenue, % | Share of local revenue, % |
| 1881 | 43 | 15.0 | 19 | 5.5 | 66\* | 28.0\* |
| 1890 | 42 | 15.5 | 22 | 7.0 | 64 | 28.0 |
| 1900 | 34 | 14.0 | 19 | 6.5 | 52 | 26.0 |
| 1910 | 28 | 13.0 | 19 | 7.5 | 44 | 24.0 |
| 1920 | 14 |  | 8 |  | 23 |  |
| 1931 | 20 |  | 14 |  | 30 |  |
| 1940 | 18 |  | 15 |  | 23 |  |
| 1950 | 11 |  | 10 |  | 12 |  |

*\** Only including agricultural property.

*Note*: Local revenue refer to the sum of all local taxes, state subsidies, and fees. The tax systems at the rural level are not completely comparable before and after 1910. Rounded figures.

*Source*: Statistics Sweden (1920b); Statistics Sweden (1923a); SOU 1953:8; own calculations.

Table 7.11. Real estate tax at the local level (unadjusted figures).

|  |  |  |  |
| --- | --- | --- | --- |
| YYear | Amount  (million) | Share of local income tax revenue, % | Share of GDP % |
| 1946 | 153.8 | 15 | 0.7 |
| 1947 | 162.0 | 11 | 0.6 |
| 1948 | 168.6 | 11 | 0.6 |
| 1949 | 175.4 | 10 | 0.6 |
| 1950 | 187.8 | 11 | 0.5 |
| 1951 | 190.5 | 11 | 0.5 |
| 1952 | 298.9 | 13 | 0.7 |
| 1953 | 361.5 | 13 | 0.8 |

*Source:* Statistics Sweden (1947c–1954c); own calculations.

Table 7.12. Real estate tax at the local level (adjusted figures) and the importance of the local real estate tax during the guaranteed tax system.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Estimated effective  local real estate tax | | The importance of the  local real estate tax | |
| Year | Amount  (million) | Share of GDP  % | Decrease of  taxable income  % | Corresponding local income tax increase  (percentage points) |
| 1933 | – | – | 28.1 | 4.48 |
| 1936 | – | – | 13.6 | 1.43 |
| 1950 | – | – | 4.1 | 0.28 |
| 1952 | 155.2 | 0.3 | 6.6 | 0.58 |
| 1957 | 166.1 | 0.3 | 4.4 | – |
| 1958 | 130.0 | 0.2 | 2.8 | 0.31 |
| 1972 | 813 | 0.4 | 3.5 | – |
| 1975 | 1,082–1,298 | 0.3–0.4 | 3.8 | – |

*Note*: During the 1930s and 1950s, the average local tax rates were approximately ten and 12 percent, respectively. The figures on tax increases refer only to the local level and exclude the county level. At the county level, the (effective) real estate tax is estimated to correspond to a local income tax increase of approximately 0.29 percentage points in 1952 and 0.125 percentage points in 1958. Figures concerning taxable income (column 4) in 1972 and 1975 are not presented in the SOUs but are calculated separately based on the local taxable income.

*Source*: SOU 1942:34; SOU 1953:8; SOU 1960:4; SOU 1973:4; SOU 1979:32; SOU 1986:6; own calculations.

Table 7.13. The state real estate tax and local real estate fee.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | Real estate state tax | | | Local real estate fee | | | |
| Year | Amount  (billion) | Share of state  tax revenue  % | Share of GDP  % | Amount  (billion) | Share of local  tax revenue  % | | Share of GDP  % |
| 1985 | 0.68 | 0.3 | 0.1 |  | |  |  |
| 1986 | 0.95 | 0.4 | 0.1 |  | |  |  |
| 1987 | 3.6 | 1.3 | 0.3 |  | |  |  |
| 1988 | 4.6 | 1.6 | 0.4 |  | |  |  |
| 1989 | 5.8 | 1.8 | 0.5 |  | |  |  |
| 1990 | 6.0 | 1.7 | 0.4 |  | |  |  |
| 1991 | 6.0 | 1.7 | 0.4 |  | |  |  |
| 1992 | 8.5 | 2.5 | 0.5 |  | |  |  |
| 1993 | 16.1 | 5.0 | 1.0 |  | |  |  |
| 1994 | 16.9 | 5.4 | 1.0 |  | |  |  |
| 1995 | 14.4 | 3.4 | 0.8 |  | |  |  |
| 1996 | 14.9 | 2.7 | 0.8 |  | |  |  |
| 1997 | 15.3 | 2.7 | 0.8 |  | |  |  |
| 1998 | 24.0 | 3.8 | 1.2 |  | |  |  |
| 1999 | 27.1 | 4.0 | 1.3 |  | |  |  |
| 2000 | 24.8 | 3.7 | 1.1 |  | |  |  |
| 2001 | 23.3 | 3.4 | 1.0 |  | |  |  |
| 2002 | 23.3 | 3.5 | 1.0 |  | |  |  |
| 2003 | 21.2 | 3.5 | 0.8 |  | |  |  |
| 2004 | 23.5 | 3.7 | 0.9 |  | |  |  |
| 2005 | 24.0 | 3.5 | 0.9 |  | |  |  |
| 2006 | 25.0 | 3.1 | 0.8 |  | |  |  |
| 2007 | 25.9 | 3.1 | 0.8 |  | |  |  |
| 2008 | 11.5 | 1.5 | 0.4 | 12.4 | | 3.7 | 0.4 |
| 2009 | 11.3 | 1.5 | 0.4 | 14.1 | | 4.0 | 0.5 |
| 2010 | 11.9 | 1.5 | 0.4 | 14.5 | | 4.3 | 0.4 |
| 2011 | 12.7 | 1.6 | 0.4 | 14.8 | | 4.4 | 0.4 |
| 2012 | 12.8 | 1.7 | 0.4 | 15.9 | | 4.3 | 0.4 |
| 2013 | 14.9 | 1.9 | 0.4 | 15.9 | | 4.1 | 0.4 |

*Note*: 1985 and 1986 refer to the fee on apartment buildings. The state cut its subsidies to the local governments by the same amount as the “local fee” generated. After the introduction of the “local fee,” real estate state tax was paid only on commercial premises and industries.

*Source:* Ekonomistyrningsverket (2014a); own calculations.

Table 7.14. Tax subsidies on owner-occupied housing.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Year | Amount  (billion) |  |  | % of GDP | |
| 1980 | 7.9 |  |  | 1.4 |
| 1981 | 9.9 |  |  | 1.6 |
| 1982 | 10.3 |  |  | 1.5 |
| 1983 | 10.9 |  |  | 1.4 |
| 1984 | 10.7 |  |  | 1.2 |
| 1985 | 13.0 |  |  | 1.4 |
| 1986 | 13.2 |  |  | 1.3 |
| 1987 | 13.8 |  |  | 1.3 |
| 1988 | 15.9 |  |  | 1.3 |

*Note*: The subsidies include tax reductions on household mortgage loans, reduced by the tax revenue from the imputed income on owner-occupied houses (*villaschablon*).

*Source*: Regeringens proposition 1987/88:100 and SOU 1989:33.

Table 7.15. Estimated tax reductions due to interest expenses on household mortgage loans (billion).

|  |  |  |  |
| --- | --- | --- | --- |
| Year | Interest expenses | Estimated interest expenses  on mortgage loans | Estimated  tax reductions |
| 1991 | 85 | 64 | 19 |
| 1992 | 91 | 68 | 21 |
| 1993 | 84 | 63 | 19 |
| 1994 | 77 | 58 | 17 |
| 1995 | 74 | 56 | 17 |
| 1996 | 70 | 53 | 16 |
| 1997 | 60 | 45 | 14 |
| 1998 | 56 | 42 | 13 |
| 1999 | 53 | 40 | 12 |
| 2000 | 56 | 42 | 13 |
| 2001 | 61 | 46 | 14 |
| 2002 | 65 | 49 | 15 |
| 2003 | 66 | 49 | 15 |
| 2004 | 63 | 47 | 14 |
| 2005 | 62 | 46 | 14 |
| 2006 | 65 | 49 | 15 |
| 2007 | 83 | 62 | 19 |
| 2008 | 106 | 79 | 24 |
| 2009 | 80 | 60 | 18 |
| 2010 | 72 | 54 | 16 |
| 2011 | 102 | 77 | 23 |
| 2012 | 110 | 83 | 25 |

*Note:* Based on Statistics Sweden (2010d), interest expenses on mortgage loans are estimated to be 75 percent of total interest expenses. Tax reductions are estimated to be 30 percent of interest expenses on mortgage loans.

*Source*: Statistics Sweden (2010d); Ekonomistyrningsverket (2012, 2014b); own calculations.

Table 7.16. Stamp duty.

|  |  |  |  |
| --- | --- | --- | --- |
| Year | Amount  (million) | Share of state  tax revenue | Share of GDP  % |
| 1862 | 1.9 | 5.7 | 0.17 |
| 1870 | 1.4 | 3.6 | 0.13 |
| 1880 | 3.2 | 5.4 | 0.21 |
| 1890 | 3.5 | 4.8 | 0.21 |
| 1900 | 6.6 | 6.3 | 0.27 |
| 1910 | 15.6 | 10.0 | 0.44 |
| 1920 | 60.1 | 7.8 | 0.46 |
| 1930 | 56.8 | 9.5 | 0.59 |
| 1940 | 49.1 | 3.1 | 0.34 |
| 1950 | 52.7 | 1.0 | 0.16 |
| 1960 | 103 | 0.7 | 0.14 |
| 1970 | 253 | 0.6 | 0.13 |
| 1980 | 1,221 | 0.9 | 0.21 |
| 1990 | 7,406 | 2.1 | 0.50 |
| 2000 | 4,878 | 0.7 | 0.22 |
| 2010 | 8,968 | 1.1 | 0.27 |
| 2013 | 8,913 | 1.1 | 0.24 |

*Source*: Statistics Sweden (1914a–2002a); Ekonomistyrningsverket (2014a); own calculations.