

Finansdepartementet

Skatte- och tullavdelningen

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Review comments on the memorandum “Supplementary proposals for chemical taxes” (Kompletterande förslag avseende kemikalieskatterna)

ChemSec is very much in favour of the introduction of a chemical tax as an incentive to promote the phasing out of hazardous chemicals in products. Such a tax should in the long term be extended to include all product groups that contain substances of very high concern, as well as product groups that have high consumer exposure. We therefore fully support the proposal to tax PVC in floor, wall and ceiling products. We also support the introduction of a chemical tax on electronics that contain brominated and chlorinated flame retardants. However, the supplementary proposal for electronics still includes all phosphorus-based flame retardants as a single group, which we find problematic. We therefore believe that the proposed approach will not adequately incentivise the phasing out of the most problematic substances, which is its intended aim.

Within the groups of flame retardants based on bromine, chlorine and phosphorus there are considerable differences in the potential harm to health and the environment. It is important to consider the impacts on health and the environment over the full life cycle of products. All brominated and chlorinated flame retardants are especially problematic, since dioxins and furans are formed when products are incinerated at inadequate temperatures at the end of their life, which is the case for a large proportion of discarded electronics products today. Phosphorus-based flame retardants are not without problems, but in this case it is clear that brominated and chlorinated flame retardants as a whole are more problematic to people and the environment. The same argument cannot currently be applied to the entire group of phosphorus-based substances, which instead must therefore be assessed in smaller groups or individually.

We therefore consider that it is better to just include halogenated flame retardants, which are currently used very widely. We believe there is a risk that the goal of a chemical tax will be missed if all phosphorus-based flame retardants are included at this stage, regardless of their actual properties. There is an underlying risk that electronics manufacturers will choose not to make substitutions at all if there is too small a difference in tax incentive between switching to better alternatives, which in many cases are phosphorus-based, and continuing to use the current flame retardants. The tax would thus not have the desired incentive.

To improve the existing proposal we therefore suggest that phosphorus-based substances should not be included as an entire group, but only those that we know to have problematic properties, or can be assumed to have such properties through structural similarity (in a separate list). Furthermore, in order to qualify for a full tax discount, a complete declaration of contents must be submitted. This has the advantage of increasing transparency at the production stage as well as providing information about the substances that are actually used in electronics – knowledge that can be used at a later stage when further substances are to be taxed.

In the longer term, other problematic substances and groups of substances such as all CMR substances, SVHCs on the REACH Candidate List and substances on the SIN List ought to be taxed in the same way.

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