Section for Consumer Prices
Department of Economic statistics and analysis
Statistics Sweden

Treatment of changed ROT[1] tax deduction in the CPI

On May 12 2025, the degree of subsidy for ROT tax deduction will be increased from 30 percent to 50 percent. The increase is temporary and will be effective until December 31 2025. The CPI-basket for year 2025 contains two product groups whose consumption is subject to ROT tax deduction. Both product groups are found in COICOP 04.

The combined weight of these two product groups in the CPI basket for 2025 is roughly 31 per mille.

Statistics Sweden will take the changed ROT tax deduction into account by multiplying each of the two forementioned product group indices with a separate adjustment factor that describes the impact of increased ROT on consumer prices. As a basis for calculating the adjustment factors, Statistics Sweden will use information in available government reports regarding the predicted impact from the changed ROT, together with internal information. Regarding the amount concerning the predicted impact, Statistics Sweden will take into account that only ROT-related consumption that refers to repairs is included in the CPI. ROT-related consumption that refers to conversions and extensions is not included. The amount will also be rescaled to obtain the same periodicity as is used for the expenditures for the CPI product groups (annually).

The changed ROT will be fully taken into account in CPI for May 2025, which is published June 13.

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[1] A person who hires you to do ROT (Repairs, Conversion, Extension) may get a tax reduction – a ROT deduction for the labour cost. Material costs and travel expenses arising in connection with the work do not confer entitlement to ROT tax deduction. Work performed for a person you are related to does not entitle to ROT deduction (source: the Swedish Tax Agency, *www.skatteverket.se*).

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