

# A Non-Plastic Paradise?

An Evaluation of the Swedish Plastic Bag Tax

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# Abstract

The Swedish tax on lightweight plastic carrier bags has been a contentious issue in the arena of national politics. There have been many debate articles, interpellations, and other expressions of opinions on the matter. The tax was introduced by several political parties as part of the January Deal as a response to the EU directive on reducing microplastics in the environment. In this thesis, I have attempted to evaluate the plastic bag tax based on McConnell's framework for determining degrees of policy success in several varying areas of policy dimensions. The data used was gathered through semi-structured interviews with relevant political actors, as well as by scouring through official documents. I determine that the plastic bag tax should be considered a success in many different ways, but that my findings are sometimes unreliable and might therefore not account for the objective reality of the case. Overall, I find that the tax should be considered a resilient success.

*Key words:* Microplastics, EU, evaluation, policy, environment

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# Introduction

In January 2019, The Social Democratic Party and The Green party joined forces with The Centre Party and The Liberal Party, declaring their coming collaborations on a multitude of political issues (The Social Democratic Party 2019). One such issue was a tax on lightweight plastic carrier bags with the purpose of decreasing the consumption levels of the bags and therefore reducing microplastics in the environment (The Social Democratic Party 2019). The plastic bag tax was a response to an EU directive (2015/720) that identified plastic bags as a leading littered item that negatively affected both the environment through the spread of microplastics, as well as some economic activities. The directive (2015/720) explicitly required members to reach certain consumption goals by the years 2019 and 2025. The tax was passed in parliament in February 2020 and implemented by May 1 the same year (Protokoll 2019/20:65).

## Purpose

The purpose of this study is to evaluate the plastic bag tax and attempt to determine if its implementation has resulted in a policy that can reasonably be described as a success in relation to the process of design and subsequent implementation, the practical effects of the policy, and the political consequences it has resulted in. The ramifications of the policy on future elections and the current political climate is of particular interest.

## Research Question

In what ways can the Swedish plastic bag tax be considered a success or a failure?

## Background

### EU Directive

In April 2015, the European Parliament and Council Directive 94/62/EC was amended with directive 2015/720 in order to better express how to deal with plastic waste from plastic carrier bags. According to the directive, the problem is that the current consumption of plastic bags result in littering and microplastics seeping into our environment, as well as having a

negative impact on some economic activities that are not specified. The directive specifically focuses on plastic bags that are thinner than 50 microns, terming them “lightweight plastic carrier bags”, and states that they do not have the same reusability as thicker plastic bags and therefore become waste quicker which wastes resources and increases the amount of plastics in nature.

The directive (2015/720) does acknowledge that not every member state has the same problem with plastic bag waste and that both consumption and recycling habits vary significantly between member states. It emphasizes several times the importance of informing consumers of proper recycling processes and how plastic bags affect the environment. Though the directive does not dictate how to achieve the set goals, it suggests economic instruments such as pricing, taxes, and levies as potential ways of tackling the issue.

The directive (2015/720) explicitly requires member states to adhere to the consumption levels of maximum 90 plastic bags by the end of 2019 and 40 bags by the end of 2025. If the contents of the directive are not incorporated fully into national law by the deadline, or if the application of the law fails, member states are vulnerable to the EU Commission’s formal infringement procedure (European Commission 2021). This procedure could result in financial penalties based on several factors, such as to which extent the directive was breached, the time period the member state was non-compliant, and the member state’s ability to pay.

## **The January Deal**

On January 11 2019, the January Deal was made official (The Social Democratic Party 2019). It consisted of a list of certain political issues that The Social Democratic Party, The Centre Party, The Liberal Party, and The Green Party agreed to cooperate on. The increasing amounts of microplastic in the environment was one of these issues. An investigation into how to solve the problem was promised to be conducted during 2019, with the expressed goal of implementing a new policy on plastic bags on May 1 2020.

## **Memorandum from Ministry of Finance**

The first official Swedish attempt to introduce measures in adherence with the EU directive came in June 2019 when the Ministry of Finance presented a memorandum on the subject of introducing an excise duty of 3 Swedish crowns on plastic carrier bags in retail stores (Finansdepartementet 2019). The expressed purpose of the tax was permanently reducing the consumption of such lightweight plastic carrier bags.

The definitions of plastic carrier bags and polymer are taken directly from existing EU legislation (Finansdepartementet 2019). The memorandum briefly motivates the inclusion of plastics that are bio-based, compostable or otherwise degradable plastics by saying that these plastics are not excluded from the EU directive and that not excluding them in the Swedish legislation helps ease the administrative burden. It also states that biologically degradable plastic bags still contribute small particles that stay in the environment for a long time, which means they might actually increase the amount of pollutants.

The memorandum presents an analysis of the expected consequences of the law, outlining how the Ministry of Finance expects it to affect Swedish society (Finansdepartementet 2019). Firstly, they expect the tax to permanently lower the level of plastic bag consumption by affecting consumer behaviour. Secondly, they expect that a reduced consumption of plastic bags will result in a more efficient use of resources because of reusable options being favoured. Thirdly, they expect that the change in consumer behaviour will result in fewer plastic bags littered and therefore also decrease the amount of microplastics introduced into the environment. They also warn that the potential positive effect of the tax might decrease over time, at which point they would have to modify and adapt in order to still fulfill the goals set by the EU directive.

The tax income was calculated to amount to 1.55 billion Swedish crowns, though the calculation was admittedly flawed because of outdated plastic bag consumption numbers coupled with already changing consumer behaviour thanks to an information campaign in previous years (Finansdepartementet 2019).

The memorandum also states that the tax will have a negative effect on businesses that produce or import plastic bags because of a supposed decreased demand from consumers as well as the administrative costs related to documentation in regards to the tax (Finansdepartementet). The memorandum also mentions that retail businesses will be affected and that the cost of the tax is expected to be put onto the consumer. The tax is expected to positively affect the demand of alternative options to the lightweight plastic carrier bags. The memorandum also states that the tax is not expected to have a negative effect on wealth or gender equality.

### **Proposition 47 2019/2020**

After offering stakeholders an opportunity to comment on the memorandum from June 2019, the Ministry of Finance introduced proposition 47 2019/2020 with the expressed support of enough representatives in Riksdagen to pass as was. There were comments both in support and in opposition of the proposed tax. Concerns doubting if the tax was even necessary to reduce consumption was raised, with the motivation being that the industry itself actively works toward that goal already and that the change in consumer behaviour will actually result in less environmentally friendly plastic bags being used than before.

The Swedish government responds to those concerns and more, starting off by reiterating that the primary reason behind the tax proposal is the EU directive described earlier in this thesis and that the set goals are binding by member states (Proposition 47 2019/2020). The government, with the support of Naturvårdsverket, also claims that Sweden will not meet the goals set by the EU directive unless additional instruments are put to use. Regarding the concern about the tax resulting in less environmentally friendly plastic bags, the government simply states that the focus of the tax lies on reaching the EU directive goals, in effect reducing both microplastics and littered bags in the environment while ignoring the risk of a negative effect on the climate. The government concludes its response to the concerns by saying that the tax will still be implemented.

Some small changes to the original memorandum are also presented here, but the overall proposal stays essentially the same.

### **Swedish Environmental Protection Agency report on plastic carrier bag use**

Every year since 2017, The Swedish EPA conducts a study on the consumption of lightweight plastic carrier bags per person per year (The Swedish Environmental Protection Agency 2021). The results are presented in the graph below.

Year	2017	2018	2019	2020
Amount of consumed lightweight plastic carrier bags per person	83	77	74	55

### **Political support**

The proposed plastic bag tax was passed in Riksdagen at the end of January 2020 with 61% of the present votes in favour of the proposition (Protokoll 2019/20:65).

Party	Yes-votes	No-votes	Absent
The Social Democratic Party	90	0	10
The Moderate Party	0	63	7
The Sweden Democrats	0	59	3
The Centre Party	28	1	2
The Left Party	23	0	4
The Christian Democrats	20	0	2
The Liberal Party	17	0	2
The Green Party	16	0	0
Additional votes	1	0	1
Total	195	123	31

# Theory

## Policy Success, Policy Failure and Grey Areas In-Between

According to McConnell (2010), analysing public policy involves many different actors with outcomes presented in the form of government statements, newspaper editorials, academic articles and the like. He also claims that actually determining if a policy is successful or not can be very difficult at times, especially when government sources are interested in presenting their own work as adequate at the very least. Of course a complete success is rarely achieved on any level of government, with some shortcomings permeating practically all policies. In his paper, McConnell (2010) attempts to both define policy success as well as develop a multifaceted policy analysis tool with the purpose of determining the level of success a policy has achieved.

McConnell (2010) describes three different critical dimensions to his tool, namely *process*, *programs*, and *politics*. The *process* dimension is concerned with understanding how society could and should make collective decisions in the public sphere, looking at the process of identifying problems, comparing different solution alternatives by weighing pros and cons of different approaches and instruments, and making decisions. The *program* dimension is concerned with the materialisations of a theorised policy, the execution of the policy's intent. *Program* represents different ways of combining the resources at disposal to accomplish success, or just failing. The *politics* dimension is concerned with the political repercussions of implemented programs. Every choice in the process of designing and executing a policy and program has consequences in political organisations. I have listed the different success criteria below, under their respective dimensions, with slightly altered definitions to better capture what I was looking to find with my research.

### Policy as Process

1. Policy Preservation - this criterion dictates whether the policy's goals, instruments and other design areas were or should have been changed.
2. Policy Legitimacy - this criterion dictates whether or not there is a general acceptance that the policy design process was completed through normal and legal procedures.
3. Sustainable Coalition - this criterion dictates whether the adoption of the policy and cooperation around it has led to a sustainable coalition on political issues or not.
4. Symbol of Innovation - this criterion dictates whether or not the policy embodies innovation and progression, or if it embodies outdated ideas without considering viable alternatives.
5. Opposing Forces: Design - this criterion dictates the strength of the opposition during the design process.

### Policy as Program

1. Implementation Execution - this criterion dictates whether the implementation of the tax was done in line with objectives, instruments, and purpose. This includes communication of goals, aims, instruments, and effects to stakeholders.



2. Achievement of Goals - this criterion dictates if the desired outcomes and goals were achieved or not.
3. Target Group Effect - this criterion dictates if the target group(s) were affected in the way the policy intended or not.
4. Policy Domain Adherence - this criterion dictates whether the policy embodied the valued qualities of its political domain.
5. Opposing Forces: Program - this criterion dictates the strength of the opposition during the program phase.

#### Policy as Politics

1. Effect on Electoral Prospects - this criterion dictates whether the tax enhanced or damaged the electoral prospects of any political parties involved in support or opposition of the tax.
2. Effect on Governing - this criterion dictates whether the policy enhanced or damaged the supporting parties' ability to govern.
3. Sustaining Governmental Values - this criterion dictates whether the design and implementation of the policy either sustained or damaged the broad values and direction of government.

McConnell (2010) defines policy success as an amalgamation of the foundationalist and constructivist definitions: "*A policy is successful if it achieves the goals that proponents set out to achieve and attracts no criticism of any significance and/or support is virtually universal*". What McConnell means by successful is that the policy is completely successful and without flaw. He then goes on to list the five varying degrees of success and failure that his framework utilizes:

1. Complete success means government succeeds in what it has set out to do without opposition.
2. Resilient success means that the level of opposition is higher than anticipated, but government still manages to succeed in most of their goals and aims. Some goals will not be reached though.
3. Conflicted success means that the level of opposition is so high that the government has to make significant changes to different parts of their policy, tools or goals in order to accommodate the opposing actors. The changes could result in delays, missed goals, and political controversy.
4. Precarious success means that the policy is on the brink of failing because of the high level of opposition. Small achievements and progress might be achieved, but will fall very short of the set goals. Policies with this type of success will most likely fail in the future and/or be terminated.
5. Failure means that it does not achieve the goals that were set, opposition is great whilst support for the policy is practically non-existent. This type of policy might be given a lot of attention in the media and only occurs when the government is completely defeated in its ambition to enact legislation.

# Methodology

I have conducted an evaluative study with a qualitative approach in the shape of semi-structured interviews as well as document collection and analysis with the goal of collecting relevant data from various plastic bag tax stakeholders. The choice of conducting an evaluative study was motivated by the desire to not only look at the information in writing available to me, but also dive into different stakeholders' opinions and knowledge of the subject whilst connecting this data to the dominant theory on the matter. The ambition was never to explain why the plastic bag tax succeeded or failed, but only to describe the situation and apply the theory to the context. The choice of conducting interviews was motivated especially by the difficulty of evaluating the success of McConnell's (2010) third dimension *politics* only through the analysis of official documents.

## Selection of interviewees

I chose to follow Bryman's (2012, 75) advice on choosing cases, or in my case interviewees, that represent different extreme aspects of the studied context. I chose to focus on political actors, defining them as actors that have influence over political decisions. In my thesis these actors consist of academics with experience of the plastic bag tax, industry representatives with a vested interest in lobbying against the tax, and political party members that were opponents or proponents of the tax. I was also interested in interviewing a political party member that fundamentally changed their support of the tax, either going from proponent to opponent or vice versa. Unfortunately, I found it very difficult to determine if there existed any non continuous proponents and opponents, which did not surprise me considering a flip-flopping politician who publicly changed their mind might not be very appreciated by their own party.

## Collection of data

The collection of data by recording interviews with political actors was conducted by adhering to the guidelines set out by Bryman (2012). I constructed an interview guide that was primarily grounded in the framework created by McConnell (2010) on policy success and failure. I also modified the interview guide between interviews in order to better capture interesting areas that were revealed by interviewees. The interviews were semi-structured and the questions were designed to make possible open answers. The interviews were between 30-60 minutes long and were conducted through Zoom or telephone per the interviewees' requests. After analysing the data, direct quotes were sent back to the interviewees for comments in order to facilitate a higher degree of reliability in relation to our interpretations of them. An intelligent interpretation when transcribing the interviews, meaning the exact

wording was not always transcribed which also created a need for comments on direct quotes. Interviewee name, party, organisation, and other directly identifying information was not included in the final essay, which the interviewees were informed of before and during the interviews with the purpose of increasing their answers' reliability and get as truthful answers as possible. The names included in the essay are fictional and used only to provide an anchoring point when describing which interviewee said what. The graph below contains important information on the interviewees.

Given Name	Type of actor	Stance on tax
Beatrice	Academic	Supportive
Michael	Industry Representative	Against
Hans	Political Proponent	Supportive
Christina	Academic	Mainly Supportive
William	Political Opponent	Against

**Process of analysis**

I analysed the data thematically in accordance with Braun and Clarke's (2006) six steps of thematic analysis, though I skipped the fifth step because of me basing my themes on McConnell's (2010) framework. I thoroughly considered how to perform the different steps in order to avoid mistakes and to make possible a complete analytic approach with a high validity as a result.

Step 1: During the transcription process I already started the analytics process by acquainting myself with the gathered data. I started to see certain patterns, similarities, and got some ideas for how I later could code the data.

Step 2: I started coding the data by carefully reading through the transcriptions twice, all the while coding and recoding particular parts of the text. Here I mainly based my codes on the theoretical basis taken from McConnell's (2010) article on policy success and failure, and my subsequent questions from the interview guide, though some codes were added that initially were outside the scope of the guide.

Step 3: I sorted the codes and their data within potential themes. This is where the analysis started closing in on the end result. A challenge I encountered here was that some texts were too broad and fit into several themes, forcing me to once again recode and restructure my initial analysis in order to present the data in themes somewhat more uniformly.

Step 4: Here I revisited my proposed themes and attempted to criticise and evaluate if they should actually count as themes or if some should be merged into a bigger theme. My guiding point here was that the data within themes should be meaningfully connected, whilst still maintaining a clear difference between themes. At the end of this step I felt I had a good

understanding of the data that I had gathered, the themes that emerged, and the limitations of my soon-to-be-presented findings for the final draft of my essay. I realised here that the themes that made most sense to use would also be based on McConnell's (2010) framework. I feel this helped give my thesis a more coherent structure, whilst sacrificing a little bit of freedom when identifying themes. I think the trade-off was absolutely worth it from an academic point of view.

Step 5: I finally presented the data in an easily accessible way in the essay in the final form of my themes. This is the final step where I connect the themes with important background information, my theoretical foundation, and my research question.

# Data and Analysis

In this chapter I will analyse the data gathered from interviews, as well as official documents. First, I will present a summarised table of my findings, including a subjective rating of my finding's validity. I added my subjective rating of the validity of my data as a way of conveying to the reader how sure I was concerning the success rate of a particular factor, depending on how well-founded I thought my analysis was. After that, I will present my data and analysis of the data under individual headings based on McConnell's framework.

## Summary of Findings

Type of issue	Degree of Success/Failure	Result Validity	Motivation
<b>Dimension 1 - Policy as Process</b>			
Policy Preservation	Resilient Success	4/5	The EU directive limits design possibilities, though some shortcomings are still attributed to the government, especially concerning climate.
Policy Legitimacy	Complete Success	5/5	Policy design was done in accordance with political standards.
Sustainable Coalition	Resilient Success	3/5	Environmental- and climate-related issues are evidently unifying issues on the political spectrum, though some doubts are cast over collaborations in other issue areas.
Symbol of Innovation	Precarious Success	5/5	It is a symbol of a new kind of policy, but it could cause permanent damage to future similar policies because of bad design choices.
Opposition Forces: Design	Complete Success	5/5	Opposition was never strong enough to significantly influence the design of the tax.
<b>Dimension 2 - Policy as Program</b>			

Policy Implementation	Conflicted Success	2/5	The practical application of the tax was flawless, though the result of the communication severely lacks in quality.
Achievement of goals	Complete Success	5/5	Primary goals reached, doubts cast over goal achievement were not substantiated by official statistics of any kind.
Target Group Effect	Complete Success	5/5	Primary target groups were affected in the expressed desirable manner.
Policy Domain Adherence	Success not determined	0/5	Not enough data to properly analyze.
Opposition Forces: Program	Complete Success	5/5	Opposition was never strong enough to significantly influence the implementation and application of the tax.
<b>Dimension 3 - Policy as Politics</b>			
Effect on Electoral Prospects	Complete Success	2/5	No one expressed claims or concerns over any kind of effect on electoral prospects.
Effect on Governing	Conflicted Success	2/5	A polarised climate has developed, partly out of environmental and climate issues. But other effects on governing caused by the tax are unclear. A significant amount of time is and will be spent correcting misinformation.
Sustaining Governmental Values	Resilient Success	3/5	The supporting parties should be considered to sustain their values in regards to supporting environmental issues, but fail in their design choices to account for climate issues.

# Analysis of Findings

## Policy as Process

### Policy Preservation - Resilient Success

Michael and William both heavily criticize the policy design by condemning the purpose and execution of the policy instrument. William mainly focuses his critique on the policy lacking proper evaluations, resulting in a high degree of uncertainty of whether or not the policy will actually benefit the environment and climate. Michael primarily concerns himself with the EU directive and subsequent Swedish policy design failing to account for the Swedish context:

We consider this tax to be of national character, but if you read between the lines you see that the problems and reasoning for focusing on plastic carrier bags are tied to the EU and international circumstances. The reasoning for implementing a tax in Sweden has been heavily connected to the situation of plastics in the sea in other countries. But that connection becomes very weak considering that Sweden uses plastic carrier bags that, for a start, are littered in very small amounts compared to other products. With that in mind, we should discuss if it even is motivated to introduce more policies, especially when considering that our bags are of high quality and high reusability, which means they should not even be classified as one-use bags. These bags are also, almost exclusively from 2020 and onward, produced from recycled or renewable materials instead of fossil-based materials, which could be a climate argument.

On the other hand, Hans defends the tax by saying that EU directives have to be adopted by member states and that the directive was reasonable in its motivations:

I believe there are very good reasons for this tax, partly because we are members of the EU and we have pledged to follow its directives, which this tax builds upon with the goal of decreasing the consumption of plastic carrier bags. So, we are bound to do this, but we also need to reduce microplastics in the environment. They destroy extremely much animal life when littered, they enter the human body and lead to unhealthiness and even premature death. Keeping in mind that we need to reduce the use of microplastics, I believe this is a strongly motivated tax.

Christina and Beatrice are both in agreement that the tax design is adequate, though they express that it could have been more ambitious. Beatrice thinks that targeting consumers with the tax was a good move in order to achieve a behaviour change, though she also emphasises that you cannot only squeeze the public dry, you have to redistribute the tax income publicly to help the public understand the effect of the tax. Christina expresses an understanding of why bioplastics were not exempted from the tax, explaining that they do not have a good legal definition and that it would be a hassle to accomplish that.

### Analysis

There are two ways to determine whether or not the policy preservation criteria should be considered a success. Either you look at the stated goals and purpose of proposition 47 or you look at what possible alternatives there were to proposition 47. I will do both.

Considering that the stated goals of proposition 47 never claimed to deal with the area of climate change, the fact that the tax potentially could not have a positive effect on climate change does not matter when determining success. Objectively, the consumption of plastic carrier bags has decreased over the past years and the trajectory suggests that Sweden will achieve the EU directive's goals of less than 40 bags by 2025. As that was the primary goal of the tax, it should be considered a complete success.

However, several legitimate concerns were raised. Firstly, I agree with the opponents' concerns over a potential negative effect on climate change. An environmental tax needs to be incredibly clear in its communication and purpose in order to not be confusing for the general public. Environmental issues and climate issues are in some cases overlapping, though not always. That means that considerations have to be made in relation to how both environmental and climate policies are designed in order to not undermine future policies. In this manner, the tax has failed. The plethora of newspaper articles and the opponents' interview data indicates that confounding the two issue areas are both possible and detrimental to the overall success of the policy. One dismissive throwaway sentence in the proposition is not enough to properly communicate and deal with the climate aspect of the proposition.

Secondly, I agree with Beatrice's suggestion to redistribute the tax income to deal with other environmental issues and to make that redistribution clear to the public eye. The proposition even mentions the possibility of a per-item-fee with income earmarked for environmentally friendly initiatives, but then does not comment on why they will not earmark the funds.

Overall, I still believe this criteria should be deemed a resilient success. It has some shortcomings, but a lot of them originate in the EU directive and cannot be completely attributed to the Swedish proposition. The responsibility of challenging the EU directive directly should lie on all parties, but none of them even attempt to.

### **Policy Legitimacy - Complete Success**

Neither Hans nor William consider the tax design process illegitimate in any way. Michael expresses concern over the industry's opinions being overlooked and ignored. Beatrice expresses concerns over a divide in the scientific community, sowing political disagreements and polarising the public opinion:

Sometimes, politicians and policy makers feel that a high social status is gained by rubbing elbows with scientists. So there is a tendency to surround themselves with scientists that they like, but if there are scientists that do not support their actions, then the politicians avoid them. [...] There, the scientific community has to be in a fair amount of agreement and clear on what is right to do. If scientists say different things are correct, then politicians cannot make smart decisions either.

### Analysis

I think there can be no doubt that the criteria of policy legitimacy should be considered a complete success. Proper political channels and procedures were followed, and all stakeholders could give their opinions on the matter. The fact that the final policy does not reflect the opinions of the industry does not delegitimise the process itself and it might even be considered a norm of policy design that some stakeholders are not satisfied with the final result. The issue of scientific disagreement and subsequent polarisation of political opinions,



whilst an important issue that should be discussed, should not affect the success rate of the policy either.

### **Sustainable Coalition - Resilient Success**

William does not consider the tax a dividing issue for supporting parties, instead highlighting a supposed political realignment from The Centre Party:

It seems as if the Centre Party has made a large general realignment into the political left, which is not what most people thought would happen with Annie Lööf, who was often described as very liberal and right-wing. So it seems that The Left Party, The Centre Party, The Social Democratic Party, and The Green Party form some kind of new left-wing electoral bloc.

Hans somewhat supports William's claim, but emphasizes that collaboration on other issues than environmental and climate issues might still be problematic:

The big tension in the current government's supporting electoral bloc is not these issues because they unify rather than divide. [...] Both on climate issues and these types of environmental issues to reduce toxins in nature. I think there are no risks [of divide] at all there. It [collaboration] will definitely continue, though it might become more problematic in other issues. It is still the right against the left in the government-supporting electoral bloc. Even though this is a tax, it is still accepted by The Centre Party and The Liberal Party because it concerns the environment. If this were anything else, then there would probably be less acceptance.

Beatrice comments that issues like the plastic bag environmental impact is a golden opportunity for cooperation across party lines.

### Analysis

The support for the tax is part of the January Deal on many different issue areas between the government-supporting parties, as well as The Left Party. The deal itself indicates that a future collaboration on similar policies is highly likely, as well as on some non-environmental and non-climate related issues. The statements by both Hans and William support this interpretation of the January Deal, though Hans comment spreads some doubts over collaborations outside of environmental issues, and especially on the instruments used to deal with them. I think that the success of this criteria is difficult to determine, which means that my findings might not represent the future reality of the political climate. With that said, I determine this criteria to be a resilient success because future collaboration on environmental and climate policies are highly likely.

### **Symbol of Innovation - Precarious Success**

Michael explains that a reason for all the attention given to the tax is explained by the fact that it is first of its kind using excise duty to affect consumer behaviour. William elaborates by describing the tax as a significant deviation from what is usually assumed of the tax system and how that gives a fundamental importance to the adoption of the tax. Beatrice describes the tax as an important first step to address a larger systematic failure and considers it a good

thing that the consumer's behaviour is finally challenged. Hans describes the tax as a symbol of the larger context of the contemporary creation of environmental and climate policies.

William also considers the tax to have failed concerning incentivising innovation in the affected industries:

It became an excise duty on plastic bags, ignoring if they are made of recycled material, or sugar cane, or whatever other materials. That is a critique the tax has faced. It provides no incentives for production readjustment into plastics that are more or completely environmentally friendly.

Hans somewhat agrees and elaborates on what he thinks the design is lacking:

Yes, I believe we should dive deeper when it comes to plastic carrier bags that might not contain microplastics. [...] At the same time, I feel that we should have delved deeper, looked at the market and which plastic carrier bags existed, and if any of them actually did not contain microplastics, then we should have made an exception for them.

### Analysis

There is no doubt that the supporting parties would like the tax to be a symbol of the actions they are taking in the battle against negative environmental and climate change. There is also no doubt that the tax has become a symbol for such policies. Unfortunately, the design of the tax gives no incentive to the industry at large to innovate and come up with creative alternative solutions to the problem. To be clear, the problem with the tax regarding innovation is not that it is negatively affecting targeted companies, but rather that it is counter-productive in regards to climate issues outside the scope of the tax's purpose. That is, right now the tax does nothing to combat climate-related issues to plastic bag use, it is only designed to combat microplastics in the environment. I believe this to be to the detriment of the overall success and something that should not have been overlooked by the government, as is explicitly stated in the proposition 47. A tax aimed at combating environmental issues cannot be looked at only as an environmental policy, because climate-related and environmental-related issues should be and are often considered to be conjoined with each other. I do not believe that you can look at the results of an environmental tax in isolation, without considering what effect it has on the climate. This is probably my most important critique to the tax design. If policies are designed this way, they will inevitably damage the public opinion of such future policies. Both the opposing and supporting parties have a responsibility to question the EU directive if its goals are not in line with both environmental and climate goals, though the supporting parties should obviously be considered more responsible because of them solely designing the tax. I therefore consider this criteria to only be a precarious success.

### **Opposing Forces: Design - Complete Success**

William describes the situation as somewhat abnormal considering the large support of the tax from different political parties, as well as admitting that the resistance to the tax has had no effect on its final design. Hans claims that no opponents of the tax have suggested a fundamental challenge towards the EU directive. He also suggests that party lines on environmental and climate issues have become stiffer and more polarised, diminishing the potential to collaborate on such issues with right-wing parties.

### Analysis

Both the official documents and the interview data suggests that the size and strength of the opposition were never close enough to significantly affect the design of the tax, which is why I consider this criteria a complete success.

## **Policy as Program**

### **Policy Implementation - Conflicted Success**

Christina expresses her understanding of people doubting the purpose of the tax, which she blames on bad communication:

I can understand that the public in Sweden might think: “Hey, we are not the ones littering, why do we need to act?”. I understand that critique, but the tax is connected to how we utilise materials in our society, how we transport, and that there are many things that the consumer does not see. And I think those issues concerning the bigger picture have not been communicated properly here.

Hans claims that some political opponents on the right purposely confound climate issues with environmental issues, saying that this tax really only deals with microplastics. He also points out a failure to communicate in a previous policy:

There was a step in that direction in 2016 already, which is when the government was adopting the EU stance on informing of the environmental impact of plastic carrier bags. In most cases and stores, this was done by putting a fee on the plastic carrier bags. [...] Many did not even know why the fee existed and thought that the stores themselves took responsibility for their environmental impact and attempted to phase out the plastic carrier bags, but that was based on political decisions.

### Analysis

No comments were made regarding the success of the implementation itself, which I attribute to the tax being a relatively simple policy to apply in practice. In that aspect, the tax should be considered a complete success. Though, as I have already elaborated upon in the *Policy Preservation* analysis, I believe the communication of the goals and purpose of this tax should be considered a failure. In determining the success of this criterion, it does not matter if political opponents deliberately or accidentally misconstrue the goals and purpose of the tax. It does not matter if the media deliberately or accidentally misconstrues the goals and purpose of the tax. All that really matters is how the tax is communicated to all important stakeholders, with the most important stakeholder being the general public. If the purpose and goals of the tax are misinterpreted by the general public, then this criterion should be considered a failure in that aspect, regardless of actions in bad or good faith. Therefore, I altogether consider this criterion to be a conflicted success. Though it is worth mentioning that the public perception of the tax has not been properly evaluated, lowering the certainty I can ascribe to my analysis.

### **Achievement of Goals - Complete Success**

Hans is positive that the tax has achieved the desired behaviour change and subsequent decreased consumption of plastic bags that it set out to achieve, though he warns against complacency:

So far, it has been very successful. People are simply buying fewer plastic carrier bags, though they might eventually become accustomed to the cost of 5-10 Swedish crowns and accept it. We have to be wary of that. We have to evaluate what we need to do to reach the 2025 goal and either continue on the current path, maybe it will be enough and people will change their behaviour, or we need to do more in order to lower the consumption levels down even further.

Michael is dismissive of the effect on plastic bag consumption, claiming that the decreased consumption of plastic bags was happening because of industry initiatives and innovation. William is dismissive of the official statistics on plastic bag consumption, explaining that the industry indicates that the consumption of similar plastic bags sold in rolls might have increased instead.

### Analysis

It is evident that the plastic bags targeted by the tax have decreased consumption levels. It is unclear if that decrease should be attributed to the tax or earlier policies, though the largest decrease in plastic bag use occurred after the tax was implemented. It is also unclear if other plastic bag types not targeted by the tax actually increased in consumption or not, because official statistics are currently not available. Therefore I have to base my judgment on official numbers and reasonable thinking here, attributing the decrease in consumption to the plastic bag tax. Another goal of the tax was to generate tax revenue, but the actual income was significantly lower than the expected income. Considering that the primary goal of the tax was not actually generating tax revenue, it should not affect the success of this criterion. I therefore consider this criterion a complete success until official documents and numbers prove me wrong.

### **Target Group Effect - Complete Success**

Michael describes the negative effect on the industry:

Here, they have been forced to raise the price of the carrier bag options that they, for many years, have worked to improve and make as sustainable as possible. That creates a negative signal, of course. When it comes to the retail sector, many have moved over to offering paper carrier bags or multiple-use bags instead, because it is not financially justifiable to keep the plastic options at all.

Hans admits that there has been significant blowback from the industry, but that that was to be expected considering the tax directly targeted their core business model. Christina claims that the tax was a good way to shine a light on the problem, make the impact felt, and give attention to the issue in the public domain. William highlights how the tax has a direct effect on everyday life, which he means makes tax more significant in the public's eyes. Beatrice agrees with Christina and elaborates:

I think we need some of these pain indicators that hurt us when we do the wrong things. It would be great if the industry or food production chains can also feel the pain if they use more fossil-based plastic in their packaging.

#### Analysis

I think there is no doubt that the policy affected its target groups in the way that it intended. It negatively affected the plastic bag industry by increasing the cost of their product, and it negatively affected the public by punishing behaviour that is considered bad according to the tax purpose. I believe that this criterion should be considered a complete success.

#### **Policy Domain Adherence - Success not determined**

William depicts the tax design as a departure from standard tax designs:

It is relatively significant as well, because of being very singular. It represents a strong deviation from how we normally think the tax system works, so you have to admit that it does have a certain practical and fundamental significance.

Several of the interviewees mentioned the Swedish tax on certain chemicals in electronics that was implemented in June 2017, though the view of the success of that tax was divided.

#### Analysis

Unfortunately, I feel that I do not have an adequate amount of information to determine the success of this criterion.

#### **Opposing Forces: Program - Complete Success**

For data, see *Opposing Forces: Design*.

#### Analysis

The strength of opposing actors might have changed, but the result of their opposition was the same as in *Opposing Forces: Design*. Therefore I determine this criterion to be a complete success.

### **Policy as Politics**

#### **Effect on Electoral Prospects - Complete Success**

No interviewees expressed that the tax in its own enhanced or damaged the electoral prospects of parties either in support or opposition of the tax.

#### Analysis

Fairly straightforward, no interviewees expressed claims or concerns over any kind of effect on electoral prospects. That does not mean that there is no effect on electoral prospects, but if there were it would be very difficult to establish a causality between them. I determine this criterion to be a complete success, though with reservations regarding the objective reality of the situation.

### **Effect on Governing - Conflicted Success**

Michael points out that this tax, just like a number of other political issues, has shown the increasing political polarisation. Further, he claims that the results of these and how they have been designed might further polarise and estrange some fringe political parties. William believes that badly designed policies, such as this one, undermine the public trust in all types of environmental policies. He describes how the achievement of important and necessary environmental goals are jeopardised by policies that in the public eye do not work, making it less likely for future voters to support these policies as they do not have the time to evaluate every single initiative before they are adopted.

Hans on the other hand believes that the tax might have had a positive effect on public acceptance concerning future policies and that the public will eventually become adjusted to changing their unsustainable behaviours in the future, therefore making the effect of such policies more effective. He also believes that the political climate is continually stiffening and becoming more polarized as a direct result of climate and environmental issues. Christina believes that properly communicating a policy such as the tax might become increasingly difficult with people having to deal with an overload of information and therefore sticking to their team colors and living in a political echo chamber.

#### Analysis

The data gathered on the effect of the tax on governing is highly subjective and therefore not very reliable. Putting that aside, most interviews agreed on the political climate becoming more and more polarised. I agree with William regarding badly designed policies undermining the public trust, which is part of the point I tried to make earlier in my analysis on *Policy Implementation* and the dangers of bad communication. On the other hand, it is very difficult to determine the actual effect this tax on its own has had on governing, apart from the evident polarising effect of environmental and climate issues in general. I therefore consider this criterion a conflicted success solely based on the polarisation of the political climate.

### **Sustaining Governmental Values - Resilient Success**

Several interviewees attribute the progression of environmental and climate policies in general to the shift to the green tax reform agreed upon in the January Deal, and consider the plastic bag tax to be a natural continuation of those policies. Both William and Christina specifically point out the 2017 chemical tax as another example of a similarly designed tax. Hans identifies the other supporting parties with sustained values:

Both The Centre Party and The Liberal Party, and of course The Green Party as well as The Left Party and The Social Democratic Party have a good common ground for environmental commitment. Both on climate issues, as well as these types of environmental issues to reduce toxins in nature.

William claims that The Centre Party and The Liberal Party recently realigned their values regarding some issues, which enabled them to support taxes such as the plastic bag tax as part of the January Deal. Michael also claims that the green tax reform has been an important factor in the left block collaboration. Hans further elaborates on the inclusive collaboration with environmental NGOs and other important entities in relation to environmental policies.

#### Analysis

My interpretation of the data is that since the green tax reform was announced as part of the January Deal, the values of the supporting parties have been aligned on matters of environmental and climate issues. Collaborating and cooperating on certain issues in order to gain support for other issues is standard procedure in the political world. Haggling and compromising in order to strike a deal might be frowned upon by those who are negatively affected by the compromise, but it is not unusual behaviour. Therefore, I am not convinced that The Centre Party's and The Liberal Party's supposed realignment in politics should be considered permanent or even as a departure from their previous values. Though, it is certain that support of environmental and climate policies belong to the sustained values of The Social Democratic Party and The Green party.

What I need to address again is the failure to actively consider and deal with potential climate issues stemming from the plastic bag tax. Not even evaluating or having a plan in place to deal with potential damage to the climate is absolutely not in line with the supporting parties values and should be considered a bad oversight by the involved parties. I therefore conclude that this criterion should be considered a resilient success.

# Conclusion

All in all, I believe the plastic carrier bag tax should be considered as a resilient success. I base this conclusion on the many different factors I have analysed over the last few weeks, though I do not actually recommend generalising my results like I just did. All the different factors should be looked at both in isolation and in context to fully understand my criticisms concerning the tax. I do not believe that it should be considered a complete success, and in some areas it should actually almost be considered a failure.

When I evaluated the first dimension, *policy as process*, I found it clear that there were several shortcomings in the design of the tax. Though the policy was designed in accordance with current political procedural standards, the policy-makers failed to properly consider the effect the tax would have on the climate. As a symbol of these new green tax reforms in the public eye, the public's perception of the tax as a whole could damage the prospects of implementing future similar measures unless carefully managed.

When I evaluated the second dimension, *policy as program*, I found the communication of the tax's purpose and goals to be lacking somewhat. On the other hand, all primary goals seem to be within reach in the coming years which means that the policy was successful in its explicit objectives. Unfortunately, I did not gather enough data to fully evaluate the program dimension which resulted in me leaving the *policy domain adherence* factor analysis out of the thesis.

When I evaluated the third dimension, *policy as politics*, I found that getting valid data from my interviewees was very difficult. Therefore, I consider the validity of my findings concerning *policy as politics* to be lower than that of the other two dimensions. Having said that, I do believe that the tax has had no to little effect on the electoral prospects of the government-supporting electoral bloc. I found that the polarised political climate in relation to the tax is symptomatic of a larger, already developing, systematic polarisation. I also believe that the shortcomings of the tax's design shows a lack of understanding for the sustained values of working towards a more environmental- and climate-friendly Sweden.



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# Appendices

## Appendix A

### Proposed interview guide

#### The interview guide's structure

Titles and descriptions of purpose are not given to the interviewee. The non cursive questions were posed as introductory questions to new areas of the context. The questions in cursive were meant to gain more context on the theme and the introductory question. I see the guide as a living document and will adapt and modify the questions as I go along with the interviews.

#### Introduktion

Intervjun startar klockan XX:XX med [intervjuobjekts namn].

Innan jag börjar med min introduktion av studien vill jag bekräfta att du förstår att intervjun kommer att spelas in i syfte att transkriberas och jämföras med svar från andra intervjuobjekt. Jag kommer inte inkludera ditt namn eller annan liknande direkt identifierande information i uppsatsen. Den enda utomstående som tar del av all information förutom mig är min handledare Jakob Skovgaard. Du kan när som helst dra dig ur studien och/eller kräva att vissa eller alla av dina intervjusvar inte används. Om det är någon fråga som du inte vill svara på så säger du bara det utan att behöva ange någon anledning. Om du så önskar så kan jag skicka direkta citat som jag vill använda i arbetet till dig så du kan bekräfta att jag citerar dig korrekt. Vill du det? Om du vill kan jag också skicka den färdiga uppsatsen någon gång i början av juni. Vill du det?

Jag studerar min sjätte och sista termin på kandidatprogrammet i politik vid Lunds Universitet och genomför därför bland annat en intervjustudie med fokus på den beryktade plastpåseskatten. Målet med den här intervjun är att ta del av den kunskap, de åsikter, och de reflektioner du har kring just den här skatten. Studiens syfte är att utvärdera huruvida plastpåseskatten bör ses som en lyckad lag i förhållande till flera olika faktorer som jag inte kommer gå in närmare på nu, men du kan fråga om efteråt om du är intresserad.

Intervjun kommer ta mellan 30-60 minuter, om du har en viss tid att passa får du gärna säga det redan nu så att jag kan anpassa intervjufrågorna. Intervjun kommer ta formen av ett samtal där jag ställer frågor, men där du gärna får ge utvecklade svar och även komma med egna tankar. Om du har en fråga om hur jag definierar ett visst begrepp så är det bara att fråga. Då kör vi en kort bakgrundsbeskrivning även om du säkert redan har en god förståelse för den:

Plastpåseskatten är en väl debatterad fråga i svensk politik. Den introducerades offentligt första gången den 20e juni 2019 i ett PM från finansdepartementet, varefter den inkluderades i proposition 47 2019/2020 den 26 november 2019 från finansdepartementet, och slutligen röstades den igenom i riksdagen den 6 februari 2020 med 195 röster för, 123 emot och 31 frånvarande. Lagen kom i effekt

den 1 maj 2020. Under 2020 har plastpåseförbrukningen gått ner med ungefär 75%, medan skatteintäkten har uppnått ungefär 174 miljoner kronor.

Då börjar vi med en lite mer personlig fråga.....

### **Respondenten**

**Syfte: Att skapa en bild av respondenten och förstå hur hen är positionerad i kontexten.**

Kan du berätta om dig själv som person? Vem är du?

- *Vad jobbar du med?*
- *Vad innebär din yrkesroll?*
- *Har du jobbat med annat tidigare?*
- *Hur insatt är du i plastpåseskatten?*
- *Varför är du insatt i plastpåseskatten?*
- *Anser du att plastpåseskatten bör ses som en lyckad åtgärd? Varför/varför inte?*
- *Är det någon del eller resultat av skatten som du ser särskilt positivt på?*
- *Hur anser du att det skulle gjorts annorlunda?*
- *Tror du att de som stöttade skatten är nöjda med resultatet?*

### **Skattens utformning**

**Syfte: Att förstå hur de intervjuade ser på skattens design och process.**

Skulle du säga att den här skatten bör ses som en stor eller liten insats jämfört med andra lagförändringar? Är skatten en i mängden eller står den ut, om man bortser från det publika motståndet?

- *Skulle du säga att den politiska och folkliga debatt som uppstått kring plastskatten har varit oproportionerlig i förhållande till liknande lagförslag och åtgärder? Varför?*
- *Har det enligt dig funnits ett motstånd i den politiska sfären mot plastpåseskatten?*
- *Upplever du att detta motstånd har förändrats i storlek sedan det första PMet?*
- *Skulle du säga att skattens designprocess genomförts på ett regelmässigt sätt enligt befintlig praxis? T.ex. märkte jag i en interpellationsdebatten att motståndare till skatten anmärkt på att konsekvensanalysen skulle ha varit bristfälligt genomförd.*
- *Vilka aktörer tror du har försökt utöva sitt inflytande på processen?*
- *Har skattens utformning förändrats sedan det första PMet? Har det politiska motståndet lyckats ändra på aspekter av lagen?*
- *Skulle du säga att utformningen av lagändringen var innovativ?*
- *Tror du att lagens utformning hade gynnats av mer akademisk inflytande?*
- *Om du skulle vara kritisk mot lagen nu i efterhand, vilka delar skulle du föreslå borde ha genomförts annorlunda?*
- *Vilka andra alternativ till lagförslaget såg eller ser du som potentiella lösningar på plastpåseproblemet?*
- *Skulle du säga att de mål som sattes upp var rimliga, både med tanke på lagens syfte, samt dess omfång?*
- *Skulle du säga att designprocessen, från PM till omröstning i riksdagen, bör ses som lyckad? Varför/varför inte?*
- *Tror du att det finns en problematik i att EU-direktiv missar nationell kontext?*

- *Har du upplevt en trend med ett ökat ansvar mot konsumenter istället för företag?*

### **Skattens effekter**

#### **Syfte: Förstå om skatten gjort det den hade som mål att genomföra**

Skulle du säga att plastpåseskatten har nått upp till de mål som sattes upp i propositionen?

- *Skulle du säga att skattens effekter har gynnat eller missgynnat specifika grupper i samhället? Vilka?*
- *Varför tror du att plastpåseskatten har uppmärksammats i medierna?*
- *Tror du att skatten har påverkat hur regeringen väljer att närma sig designen av framtida klimatinitiativ? Varför/varför inte? Vad hade krävts?*
- 

### **Politiska konsekvenser**

#### **Syfte: Att förstå hur plastpåseskatten har påverkat det politiska klimatet och förändrat förutsättningarna för de politiska aktörerna.**

Tror du att plastpåseskatten har haft någon påverkan på regeringens och de stöttande partiernas politiska ställning? T.ex. när det handlar om opinion hos populationen eller villigheten att samarbeta sakpolitiskt så här?

- *Hur skulle du säga att plastpåseskatten har påverkat regeringen?*
- *Har plastpåseskatten direkt eller indirekt haft någon påverkan på det politiska klimatet? Hur?*
- *Har stödet eller motståndet för skatten ändrats över tid sedan första 6e juni 2019, då den första promemorian om skatten publicerades av Finansdepartementet? Varför/varför inte?*
- *Vilken uppfattning har du om folkligt stöd och dess förändring gentemot plastpåseskatten?*
- *Tror du att plastpåseskatten kan ha en framtida påverkan, antingen positiv eller negativ, på möjligheten att införa liknande miljöåtgärder?*
- *Skulle du säga att den koalition som fick igenom lagförslaget i riksdagen är varaktig? Kommer den hålla och fortsätta arbeta tillsammans i framtiden?*

Tack för att du ville delta i studien. Har du några frågor eller kommentarer eller något annat att tillägga innan vi avrundar?