

Tax application for foreign entrepreneurs

Information, examples and forms

This brochure is intended for foreign entrepreneurs who

- **intend to carry on business activities** in Sweden and
- **are not permanently established** in Sweden.

We describe how to fill in the form “Tax application for foreign entrepreneurs” (SKV 4632). **There are two copies of the form in the middle of the brochure.**

The form includes:

- Application to register for F-tax card (F-skattsedel).
- Application to become registered for VAT.
- Application to register as an employer.

The brochure does not provide complete information on the legal rules that apply to foreign entrepreneurs.

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Information to foreign entrepreneurs who intend to carry on business activities in Sweden

This brochure is for foreign entrepreneurs, for example self-employed persons and companies that intend to carry on business activities in Sweden that are not **permanently established in Sweden**.

Businesses that are **permanently established** in Sweden should instead fill in the form “Skatte- och avgiftsanmälan”, SKV 4620 (Tax and payroll tax application). Information on how to fill in that form can be found in the brochure “Så här fyller du i Skatte- och avgiftsanmälan”, SKV 418 (Filling out the Tax and Payroll Tax Application). You can download these forms at www.skatteverket.se or register electronically at www.foretagsregistrering.se.

What is meant by business activities?

Business activities implies economic activity. For **legal entities** such as limited companies or partnerships, it is assumed that all activities carried out are business activities.

Individuals may also be taxed on income from employment or capital. Three conditions must be fulfilled if you as an individual are to be regarded as **carrying on business activities**. These conditions are independence, the intention to make a profit and permanence. Above all, the condition “independence” must be fulfilled.

When the Swedish Tax Agency assesses independence, several factors are taken into consideration. The requirement for independence means in most cases that the entrepreneur accepts assignments from several different principals and decides himself how the assignments are to be carried out. His own equipment and tools are often used, and the work is as a rule carried out on his own premises. Self-employment often involves financial risk in the form of costs for premises, equipment, and goods in stock, inventory assets and employees.

If you regularly work for only one or a few principals, this is generally looked upon as employment.

What does permanently established mean?

Whether or not a foreign entrepreneur is to be judged as permanently established in Sweden depends on how the person carries on his business activities here.

Permanent establishment

You are permanently established if your business has a permanent establishment in Sweden. You must then pay tax on the income you derive from your business activities. A permanent establishment is a permanent place where the activities of a foreign entrepreneur are carried out. It may be a shop or an office for example, or even an office in your place of residence. If the business management is here it may mean that there is a permanent establishment. Similarly if there is an agent or a representative who is dependent upon the foreign entrepreneur and can sign a binding agreement. Building work or other types of contracting work may imply a permanent establishment. In this case the duration of the contract work may be relevant.

A company with a permanent establishment is regarded as a Swedish employer.

A fixed establishment

The concept of a fixed establishment* is in effect the same thing as a permanent establishment. A fixed establishment means, for VAT purposes, that you are regarded as a Swedish entrepreneur.

Information about VAT

When are you liable to pay VAT in Sweden?

The following conditions must be fulfilled for you to be liable to charge your customers VAT (be liable for VAT):

- You **turn over** (sell) goods or services.
- The goods or services are **VAT-liable**.
- Turnover takes place as part of a **commercial activity**.
- Turnover takes place **in Sweden**.

You are also taxable in certain other cases, for example if you make EC internal acquisitions (see page 3) or if you import.

If you are a foreign entrepreneur, there is a special rule. For sales to VAT-registered customers, reverse tax liability applies in most cases. This means that it is the purchaser who is liable for tax and not the seller. Reverse tax liability does not apply to such activities as the letting of property, travel agency and services such as entertainment, sport and culture.

Read more in “The VAT Brochure” (SKV 552B). The brochure is available at www.skatteverket.se.

* For a more precise definition, see article 9 in the Council's sixth directive (77/388/EEG).

Do you have to be registered for VAT in Sweden?

If you are liable for VAT you have to be registered for VAT in Sweden.

Even if you are not liable for VAT in Sweden you have to be registered for VAT if you

- transfer goods to another country within the EC. By transfer is meant that you transfer goods to your operations in another EC country without the goods changing ownership (see under recapitulative statement).
- sell goods exempt from VAT to another EC country because the purchaser refers to his VAT registration number.
- export goods or services when you have the right to claim a deduction (the right to refund) for input VAT in Sweden. By export, is meant that you sell goods or services to a country outside of the EC.

When do you not need to be registered for VAT?

When a foreign entrepreneur sells goods or performs services in Sweden, it is normally the purchaser who is liable to pay VAT if this purchaser is VAT-registered in Sweden (reverse tax liability). You do not therefore, as a rule, have to be registered for VAT in Sweden if all your customers are VAT-registered.

Voluntary VAT registration

You are entitled to register voluntarily for VAT, thus becoming liable to pay VAT on sales for which the VAT liability would otherwise fall on the purchaser. If you register voluntarily for VAT you become liable to pay VAT on all such sales in Sweden. It is therefore not possible to apply reverse tax liability only to certain transactions.

VAT agent

You are obliged to be represented by an agent if you are not permanently established or resident within the EC or in a country with which Sweden has an agreement on mutual assistance in collection of taxes and exchange of information on taxes. Sweden has such an agreement with the Nordic countries. If you are not obliged to have an agent you nevertheless have the right to be represented by an agent.

An agent must be approved by the Swedish Tax Agency. In accordance with your power of attorney, the agent is accountable for the VAT and PAYE returns and has the right to sign your VAT and PAYE returns on your behalf. The agent will also represent you with regard to questions concerning VAT. You can download a power of attorney form (SKV 5703) from www.skatteverket.se.

Requirements on invoices

For sales covered by reverse tax liability regulations, you must not include VAT on your invoices. Instead, you must state that the customer is obliged to calculate and pay the VAT on the sum invoiced. Your invoices must also state the VAT registration number of the purchaser. As VAT-registered in Sweden, you must always state your Swedish VAT number on your

invoices. If you are not VAT-registered in Sweden, but in your home country you must state your VAT number in your own country if you are registered there.

Filing your VAT and PAYE return and paying VAT

As a **foreign entrepreneur**, you must file a VAT and PAYE return every month.

You must report your output VAT (see page 12) for the month you have delivered goods or provided services. You must report your input VAT (see page 12) for the month goods have been delivered or services have been provided for you.

How is VAT reported in the case of reverse tax liability?

For sales where you have applied reverse tax liability you should neither state the VAT nor the turnover in your VAT and PAYE return. It is the purchaser who must report the VAT.

Recapitulative statements

As a foreign entrepreneur you are also liable to submit a recapitulative statement in Sweden if you have sold or transferred goods to another EC country. A recapitulative statement must be made if the following three conditions are met:

- Turnover is exempt from VAT because the purchaser is VAT registered in another EC country.
- The purchaser has referred to his VAT registration number.
- The goods are transported from Sweden to another EC country.

The obligation to send in a recapitulative statement does not cover the sale of services nor does it cover sales which are exempt from VAT due to other regulations.

EC-internal acquisitions

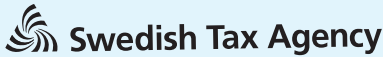
A purchase or transfer of goods from another EC country is called an EC-internal acquisition. If you are liable to VAT in Sweden you will be taxed on the acquisition. You should then include the estimated value of the goods as output VAT in your VAT and PAYE return. If in those cases you have the right to make a deduction for the acquisition you should at the same time deduct the input VAT.

You are not liable for VAT for the transportation of goods from your own operations in another EC country. You must nevertheless be VAT-registered if such transfers take place and a recapitulative statement is required. In your VAT and PAYE return you must report the value of the goods but you do not have to report input or output VAT.

Refund of VAT

If you are VAT-registered in Sweden, you must always apply for refund of input VAT in your VAT and PAYE returns. If you are not VAT-registered but you have nevertheless incurred VAT costs on goods and services you may apply for a VAT refund at "Särskilda skattekontoret". The address is SE-771 83 Ludvika.

How to fill in the form



Tax application for foreign entrepreneurs

Application for ¹

<input checked="" type="checkbox"/> "F-skattsedel" (F-tax card)	<input checked="" type="checkbox"/> VAT registration	<input type="checkbox"/> Registration as an employer
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Applicant

Name ² <i>Jakob Kranz</i>	VAT registration or identity number ³ <i>DE 000 000 000</i>
Postal address in home country <i>Hauptstrasse 32 Freiburg Tyskland</i>	Telephone and mobile phone in home country <i>00491 000 000 000</i>
Type of business ⁴ <input checked="" type="checkbox"/> Sole trader	Other type of business
Address in home country (domicile or head office) ⁶	
Visiting address in Sweden ⁷	Telephone and mobile phone in Sweden ⁸ <i>000-000 00 00</i>
Address where you want your VAT and PAYE returns and account statements to be sent ⁹ <i>Revisionsbyrå, 111 11 Storstad</i>	
Year end closing date ¹⁰ <i>2004-12-31</i>	

Details of your business activities in Sweden

Business activity 1	Share of total business activity (%)
<p>An example:</p> <p>Jakob Kranz is a carpenter. He will be working in Sweden for a period of two months during the summer and a month during the autumn of 2004. He will be working on two houses in Storstad. In his price quotation, he has indicated that he wants SEK 180,000 for three months' work. He will live in his caravan during the time he will be staying in Sweden.</p> <p>Jakob puts a tick in the box "F-skattsedel" (F-tax card) because he will be carrying on business activities in Sweden. He also ticks the box for VAT registration.</p> <p>Jakob fills in his given name, surname and VAT registration number. He also fills in his telephone number in his own country.</p> <p>As he is a "sole trader" he ticks this box.</p> <p>Jakob has acquired a mobile telephone in Sweden. He fills in his mobile telephone number.</p> <p>Under the heading "Address where you want your VAT and PAYE return and account statements" he indicates his accountant's name and address in Storstad.</p>	

Description of operations (To be filled in by sole trader who carries out services in Sweden)

Business concept and clientele		
Marketing through <input type="checkbox"/> Offer <input type="checkbox"/> Advertising		
Other way		
Customer is responsible for procurement of materials <input type="checkbox"/> Yes <input type="checkbox"/> No	The customer is responsible for drawings, instructions etc <input type="checkbox"/> Yes <input type="checkbox"/> No	The customer is responsible for labour management <input type="checkbox"/> Yes <input type="checkbox"/> No
Describe your own machine park, equipment etc which you use in Sweden		
Work premises in Sweden <input type="checkbox"/> Own premises <input type="checkbox"/> Customer's premises	How are you paid? <input type="checkbox"/> Per day or per hour <input type="checkbox"/> Per week or per month	Other way
The customer pays subsistence allowance and travel expenses <input type="checkbox"/> Yes <input type="checkbox"/> No		
<input type="checkbox"/> Price includes work and materials		

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Application or registration

1 Indicate what your application or your registration is about.

Application for an F-tax card ("F-skattsedel")

Foreign entrepreneurs who want to conduct business activities in Sweden can apply to register for an F-tax card. If you engage the services of a self-employed person or a company that has an F-tax card you should not deduct tax nor should you pay any employer's contributions (social security contributions) on the amount you pay for the work.

Foreign entrepreneurs who apply for an F-tax card should attach:

- Proof that you do not have any unpaid tax debts in your home country. This proof must be issued by an authorized body in your home country.

VAT registration

As a foreign entrepreneur you should register for VAT if you are liable to pay VAT in Sweden.

If you only sell goods or services to VAT-registered customers reverse tax liability applies with some exceptions. Then your customer is liable for tax and you do not need to be registered for VAT. You nevertheless possess the right to be liable yourself for taxation if you so wish.

You must be registered if, without being liable for taxation, you sell or transfer goods to another EC country. You should also be registered for VAT if you buy or transfer goods to Sweden from another EC country.

Read more about VAT on pages 2 and 3.

Registration as an employer

If you have employees in Sweden you may be obliged to register as an employer with the Swedish Tax Agency. This applies if you are going to have employees in Sweden for whom you have to pay employers' contributions (social security contributions). Employers' contributions are based on the salary that is paid out to an individual who does not have an F-tax card and who works in Sweden. If you have made an agreement with your employees that they are to be responsible for their social security contributions you do not have to pay employer's contributions for them.

Foreign entrepreneurs who do not have a permanent establishment in Sweden should not deduct tax at source on salaries paid. The employee himself should make his preliminary tax payments each month.

Foreign employers have a duty file income statements for any remuneration that has been paid to anybody who is covered by Swedish social insurance or who is likely to be taxed in Sweden.

Applicant

2 If you are an entrepreneur (sole trader), fill in your surname and all given names.

For a legal entity (limited company etc.), fill in the name that has been registered in the home country.

3 This is where you fill in your VAT registration number. If you do not possess one, fill in your own or your company's identity number.

4 Tick which type of business you have.

A sole trader is a company run by an individual. "Other company form" could be for example a limited company or a partnership.

5 If you have previously been registered for taxes in Sweden, fill in your previous personal or corporate identity number.

6 This is where you fill in your company's address in your home country if it is different from the one you have filled in above.

7 If you have an address in Sweden where you receive your customers (for example a shop, workshop or an office) fill in your address, postal code and place name.

8 This is where you fill in the telephone number where you can be reached during your stay in Sweden. Please, also fill in your mobile telephone number.

9 If you want your VAT and PAYE returns and your account statements sent to another address than that of the company, for example to the company's accountant's office, fill in the address here.

10 Fill in the date when the financial year ends (year end closing).

Application for ¹

<input checked="" type="checkbox"/> "F-skattsedel" (F-tax card)	<input checked="" type="checkbox"/> VAT registration	<input type="checkbox"/> Registration as an employer
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Applicant

Name Jakob Kranz ²	VAT registration or identity number DE 000 000 000 ³
Postal address in home country Hauptstrasse 32 Freiburg Tyskland	Telephone and mobile phone in home country 00491 000 000 000
Type of business ⁴ <input checked="" type="checkbox"/> Sole trader	Other type of business
Address in home country (domicile or head office) ⁶	
Address in Sweden ⁷	Telephone and mobile phone in Sweden ⁸ 070-000 00 00
Address where you want your VAT and PAYE returns and account statements to be sent ⁹ Revisionsbyrån, 111 11 Storstad	Year end closing date ¹⁰ 2004-12-31

Details of your business activities in Sweden ¹¹

Business activity 1 House repairs	Share of total business activity (%) 100
Business activity 2	
Business activities carried out in Sweden from <input type="checkbox"/> Office <input type="checkbox"/> Warehouse <input type="checkbox"/> Other permanent place <input checked="" type="checkbox"/> Non-permanent place	
Is the management situated in Sweden? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Do you have an agent or representative in Sweden who by power of attorney can conclude a contract on your behalf? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Branch registration in Sweden? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Branch registration number
Has the company applied for a branch registration? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Is building, construction or installation work carried out in Sweden? If yes, indicate during which periods the work is carried on <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
From where are the goods or services marketed? <input checked="" type="checkbox"/> Sweden <input type="checkbox"/> other country	From where does negotiation or contact with customers take place? <input checked="" type="checkbox"/> Sweden <input type="checkbox"/> other country
Where are agreements for goods or services reached and/or administered? <input checked="" type="checkbox"/> Sweden <input type="checkbox"/> other country	Goods delivered from outside Sweden are assembled/installed in <input checked="" type="checkbox"/> Sweden <input type="checkbox"/> other country
Goods or services are sold to <input checked="" type="checkbox"/> private individuals <input type="checkbox"/> VAT-registered commercial enterprises	Goods that are sold in Sweden are delivered to customer from <input type="checkbox"/> Sweden <input type="checkbox"/> other country
Property ownership in Sweden <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Name of real estate
Municipality	

Description of operations (To be filled in by sole trader who carries out services in Sweden) ¹²

Business concept and clientele I intend to independently repair and rebuild holiday homes and permanent houses for private persons		
Marketing through <input type="checkbox"/> Offer <input checked="" type="checkbox"/> Advertising	Other way Personal contacts	
Customer is responsible for procurement of materials <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	The customer is responsible for drawings, instructions etc <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	The customer is responsible for labour management <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Describe your own machine park, equipment etc which you use in Sweden Carpenter tools		
Work premises in Sweden <input type="checkbox"/> Own premises <input type="checkbox"/> Customer's premises	How are you paid? <input type="checkbox"/> Per day or per hour <input type="checkbox"/> Per week or per month	Other way On contract
<input type="checkbox"/> Price includes work and materials		The customer pays subsistence allowance and travel expenses <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

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11 Details of your activities in Sweden

Indicate if your company is engaged in manufacturing, building, trade, repairs or some other type of activity.

You should also fill in the type of goods or service your business provides, sells etc. Write for example: manufacture of instruments, building of houses, wholesale fruit trade, shop selling shoes, computer consultant, repair of motor cycles.

If the company has several business activities, provide details on each line of what each business activity relates to and what share of your turnover (share of total activities) you estimate each of the various areas of activity will have.

The Swedish Tax Agency needs the rest of the information in this section in order to be able to determine if you or your company has a permanent establishment or fixed establishment in Sweden. Read more about permanent establishment and fixed establishment on page 2.

12 Description of activities

Fill in this section if you will mainly be performing services. The Swedish Tax Agency needs this information in order to be able to assess whether you are carrying on business activities, which is one of the conditions for having an “F-tax card” as well as whether you should be accounting for and paying VAT. It is therefore important to fill in the details as comprehensively as possible.

In order to obtain an F-tax card you must:

- carry on business activities or
- intend to carry on business activities and
- among other things you have complied with your obligations to account for and pay taxes and other duties in Sweden and in your home country.

On page 2 you will find information as to what is meant by business activity.

Indicate first how you intend to run your business. Describe the service or product you intend to sell, the sort of customers you anticipate and the estimated number of customers you will have when your activities have started.

Self-service round the clock:

Website: www.skatteverket.se

Service telephone: 020-567 000

Personal service:

Switchboard: 0771-778 778

Tax information: 0771-567 567

Tax information opening hours:
Monday-Thursday 08.00 – 19.00,
Friday 08.00 – 16.00

Details of partners (To be filled in by legal entity)

13

Name	Identity number	Ownership share in %

Details required for registration for VAT in Sweden

VAT registration relates to

only sales to purchasers that are not VAT registered in Sweden. 14

all sales in Sweden. 15

only trade or goods transfers to and from your operations in another EC country. 16

Start date for business operations which are subject to VAT 17

2004-07-15

Estimated final date of business operations 18

2004-09-20

Estimated yearly sales subject to VAT in Sweden and from Sweden to other countries 19

180 000 kr

Estimated yearly VAT-free sales in Sweden and from Sweden to other countries 20

The company is planning to export goods or services from Sweden (non EC trade)

Yes

No

Information required in order to register as an employer

Date for first salary payment	Estimated date for final salary payment	Estimated number of employees
Estimated wage bill for income year	The employees are <input type="checkbox"/> employees resident in Sweden <input type="checkbox"/> sent from another country	

Other information

Attachments

A certificate of incorporation which shows the person(s) authorized to sign for the company (refers to legal entities).

A copy of your passport (only applies to sole traders).

A certificate which has been issued by an authorized body which shows that you or your company do not have unpaid taxes and duties in your home country (applies to those who have applied for an "F-skattsedel").

A power of attorney (form number SKV 5703) for VAT representative (if the company applies for the representative to file the VAT return).

Contact person or representative

Name	Telephone number
	E-mail

Signature

Date	Signature of applicant or person authorized to sign for the company	Web site (optional information)
	Clarification of signature	

Details of partners

13 Detail all of the owners of the limited company or partnership, identity numbers, their personal or corporate identity numbers and their ownership share. If there are more than four owners, write their names under "Other information".

Information required for registration for VAT in Sweden

14 The principal rule is that a foreign entrepreneur should only pay VAT in Sweden for sales made to private individuals and other customers who are not registered for VAT. If a sale takes place to a VAT-registered customer, reverse tax liability applies, i.e. it is the customer who pays the VAT.

You should choose this alternative if you have customers who are private individuals or who are not registered for VAT for other reasons. The alternative also applies if you sell goods or services for which reverse tax liability may not be used.

15 If you choose this alternative you should complete a VAT and PAYE return and pay VAT even if you sell to VAT-registered purchasers. You cannot choose to utilize reverse VAT liability in some cases and not in others. You should therefore report and pay VAT for all sales where reverse tax liability does not apply for other reasons than the seller being a foreign entrepreneur.

16 If you choose this alternative you should only complete a VAT and PAYE return and submit recapitulative statements for your purchase of goods or goods transfers to or from your activities in another EC country.

17 Indicate the date you will be starting your business that is liable to VAT. VAT liability starts when you turn over (sell) goods or services subject to VAT in your commercial operations. It is usually this date you should indicate.

In special circumstances for which you have to apply, the Swedish Tax Agency may, for those that so far have not had any VAT related sales, decide that you should become VAT-registered; and you will thereby have the right to claim for refund of your input VAT. You may then claim refund of your input VAT from the day you start to make purchases for your VAT-registered activities. Write the date in the box above if you would like to claim special reasons and indicate under "Other information" or in an attachment that you are claiming special reasons. Special reasons may be that your commercial activities have recently started, and are in the establishment phase.

18 If you indicate estimated final date for your commercial operations the Swedish Tax Agency will remove your VAT registration without you having to make a special application. If you have received a VAT and PAYE return you must always fill it in and send it to the Swedish Tax Agency.

19 Here you indicate your estimated sales of goods and services which are subject to VAT. In this figure, export and sales to other EC countries should be included, provided that they are sales which give you the right to claim refund of input VAT. The self-supply of goods and services subject to VAT should also be included. The amount should be indicated without VAT. You should estimate an amount which represents sales for one year (12 months) or for the time you intend to carry on your activities in Sweden.

20 Here you indicate the estimated sum of VAT-free sales of goods and services. These may for example be educational services, banking services and health care. The amount estimated should even include VAT-free self-supply of goods and services. The amount should relate to sale both within Sweden and to other countries. You should estimate an amount which represents sales for one year (12 months) or for the time you intend to carry on your activities in Sweden.

Details of partners (To be filled in by legal entity) ¹³

Name	Identity number	Ownership share in %

Details required for registration for VAT in Sweden

VAT registration relates to

only sales to purchasers that are not VAT registered in Sweden. ¹⁴

all sales in Sweden. ¹⁵

only trade or goods transfers to and from your operations in another EC country. ¹⁶

Start date for business operations which are subject to VAT

2004-07-15 ¹⁷

Estimated final date of business operations

2004-09-20 ¹⁸

Estimated yearly sales subject to VAT in Sweden and from Sweden to other countries

180 000 kr ¹⁹

Estimated yearly VAT-free sales in Sweden and from Sweden to other countries

²⁰

The company is planning to export goods or services from Sweden (non EC trade)

Yes

No

Information required in order to register as an employer

Date for first salary payment

²¹

Estimated date for final salary payment

Estimated number of employees

Estimated wage bill for income year

The employees are

employees resident in Sweden ²²

sent from another country

Other information ²³

Attachments ²⁴

A certificate of incorporation which shows the person(s) authorized to sign for the company (refers to legal entities).

A copy of your passport (only applies to sole traders).

A certificate which has been issued by an authorized body which shows that you or your company do not have unpaid taxes and duties in your home country (applies to those who have applied for an "F-skattsedel").

A power of attorney (form number SKV 5703) for VAT representative (if the company applies for the representative to file the VAT return).

Contact person or representative

Name

Telephone number

E-mail

Signature ²⁵

Date

2004-07-07

Signature of applicant or person authorized to sign for the company

Jakob Kranz

Web site (optional information)

Clarification of signature

Jakob Kranz

Information required for registration as an employer

21 If you are required to pay employers' contributions you should indicate the date of the first salary payment and the estimated number of employees.

22 Tick if you have employees that reside in Sweden (locally employed). Tick also if you have employees who have come from another country.

Information as to whether your employees are locally employed in Sweden or sent from another country is needed to enable the Swedish Tax Agency to determine whether or not you are to pay employer's contributions in Sweden.

23 Other information

If you would like to complete a VAT and PAYE return earlier than is implied by your turnover, you should indicate that here.

Here you should also indicate whether you are claiming special reasons for VAT registration. If so, you must here or in an appendix, give evidence that your business activities have started recently.

24 Appendices

The following documents should be appended:

- A certificate of incorporation which indicates the person(s) authorized to sign for the company (applies to legal entities).
- A certificate which has been issued by an authorized body showing that you do not have unpaid taxes and social security contributions in your home country (applies to those who have applied for an F-tax card).
- A copy of your passport.
- A power of attorney for a VAT representative.

25 Signature

The applicant (sole trader or person authorized to sign for the company) should sign the form.

Send the form to the **Swedish Tax Agency, 106 61 Stockholm.**

When you have sent in the form ...

Provided that the form is properly filled in and necessary appendices are included, it will take from two to six weeks to receive a decision on your registration.

Certificate of registration

After registration you will receive a certificate of registration. Your certificate of registration will show details of your business activities and whether or not you are registered for F-tax (F-skatt), VAT or as an employer.

F-tax clearance certificate and F-tax card

If you have applied to be registered for F-tax and your application has been approved you will receive an F-tax clearance certificate ("F-skattebevis") together with your certificate of registration. In a separate letter you will receive your F-tax card ("F-skattsedel").

VAT and PAYE return

If you are registered for VAT or as an employer you must fill in a VAT and PAYE return each month. Your VAT and PAYE return will be sent to you automatically prior to each accounting date. When you pay taxes and social security contributions you can use the paying-in slips which you receive from the Swedish Tax Agency. You may also pay via the Internet.

Tax account

Everybody who is liable to pay tax in Sweden receives a tax account. On your tax account the Swedish Tax Agency will summarise your tax payments, for example VAT.

Any surplus in your tax account will be paid out automatically when you have declared excess input VAT in your VAT and PAYE return. A written request is needed if you want your excess tax paid out in other cases.

Useful to know

Obligation to keep records and accounts

All companies are required to keep records of their business activities. Those that are obliged to keep accounts must record their business transactions in accordance with each country's accounting regulations.

Deregistration

If circumstances change so that you should no longer

- have an "F-skattsedel"
- be registered as an employer
- be registered for VAT

you must inform the Swedish Tax Agency. You can do so on the reverse of your certificate of registration. You may also register this information electronically at www.foretagsregistrering.se. If any of your registrations remain, you will receive a new certificate of registration. Otherwise you will receive notification of deregistration.

F-tax card (F-skattsedel)

You may be debited with "F-tax" (F-tax card) if you carry on business activities. People with F-tax cards pay their own preliminary tax and their own social security contributions.

Individual

An individual is a natural person. See also legal entity.

Input VAT

Input VAT is the VAT an entrepreneur pays to a supplier.

Legal entity

An organisation which in the same way as an individual may have its own claims and debts, enter into agreements and be made accountable at a court of law. Companies, associations and estates of deceased persons are examples of legal entities.

VAT

VAT stands for Value Added Tax. VAT is a general consumer tax that is charged on most goods and services.

VAT and PAYE return

VAT and PAYE return is used by companies and employers to report their VAT, payroll taxes and withheld taxes.

Social insurance contributions

If you work in Sweden you are usually covered by the Swedish social insurance system (e.g. old age pension or industrial injury insurance). If you are to be covered by another country's social insurance system, you must be able to prove this with a certificate. Form E101 is used for this purpose in EEA countries. If you are covered by the social insurance system of a country outside the EEA but it is a country with which Sweden has a social security convention, a similar certificate is in some cases required.

Output VAT

Output VAT is the VAT your customers pay to you.

VAT number (VAT = Value Added Tax)

Often called a VAT registration number for foreign entrepreneurs.

Changed information

If any information that you have provided on your registration changes, you are obliged to inform the Swedish Tax Agency of the changes. You may use the reverse of your registration certificate or you may submit your changes electronically via www.foretagsregistrering.se. You will receive a new certificate of registration after each change.

VAT refunds?

If you have paid in too much VAT you will receive a refund.

The fastest and simplest way to get your money back is by opening a bank account at a Swedish bank.

When you open a bank account you tell the bank that your account is to be used for tax refunds. The bank will provide you with more information.