

VAT and Skattedeclaration PAYE return

Deklarationen ska finnas hos Skatteverket på deklaraionsdagen (deklarationsadress, se andra sidan)
 The tax return must reach the Swedish Tax Agency by the closing date for returns (see tax address overleaf).

01 Deklarationsdag 01 Filing date	02 Person-/Organisationsnummer 02 Personal/Corporate Identity Number
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Arbetsgivaravgifter att deklarerar för Bruttolön, förmåner och kostnadsavdrag

Employers social security contributions to declare for Gross wages, benefits and cost deductions

Avgiftspliktig bruttolön utom förmåner	50 +	Gross wages liable to contributions, except benefits
Avgiftspliktiga förmåner	51 +	Benefits in kind liable to contributions
Kostnadsavdrag	52 -	Cost deductions
Sammanlagt underlag för arbetsgivaravgifter och särskild löneskatt	53 =	Total basis for employers social security contributions and special payroll tax

Vid inbetalning When making payments Plusgiro 489 01 03-7 Bankgiro 5050-1055	Ditt referensnummer (OCR) Your reference number (OCR)
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(Box 53 = 55 + 57 + 59 + 61 + 65 + 69)

Underlag för arbetsgivaravgifter Basis for employers social security contributions

Arbetsgivaravgifter Employers social security contributions Ange endast kronor, ej ören Show only kronor, not öre

Full arbetsgivaravgift för födda fr.o.m.	55	Full employers social security contributions for persons born as from	→	% av rad 55
Arbetsgivaravgift för födda	57	Employers social security contributions for persons born	→	% av rad 57
Ålderspensionsavgift för födda 1938 -	59	Employers social security contributions for persons born 1938 -	→	% av rad 59
Ambassader och företag utan fast driftställe i Sverige samt särskild löneskatt	65	Embassies and companies with no permanent place of business in Sweden and special payroll tax	→	Se nedan *
67 Kod <input type="checkbox"/> USA, Kanada, Québec	69	Code USA, Canada, Quebec	→	Kod och procent se bifogad information

56 +	from Box 55
58 +	from Box 57
60 +	from Box 59
66 +	See below *
70 +	Code and percentage see enclosed information

Underlag för avdrag från arbetsgivaravgifter

Basis for deduction from employers social security contributions Avdrag Deduction

Avdrag för regionalt stöd får bara göras för verksamhet i vissa branscher i stödområde. Se SKV 401 och SKV 463.
 Deductions for increased business support may only be made for certain industries in development areas. See SKV 401 and SKV 463.

Regionalt stöd (= 55 + 57)	75	Increased business support (= 55 + 57)	→
Summa underlag (Uppgiften registreras ej)	77	Total calculation basis (information which is not registered)	→

76 -	Deductions for increased business support
78 =	Total employers social security contributions

Avdragen skatt att deklarerar för Underlag för skatteavdrag Deducted tax to declare for

Avdragen skatt Tax deduction basis

Lön och förmåner inkl. SINK	81	Wages and benefits in kind incl. SINK (Special Income Tax for Non-Residents)	→
Pension, livränta, försäkringsersättning inkl. SINK	83	Pension, annuity, insurance compensation incl. SINK (Special Income Tax for Non-Residents)	→
Ränta och utdelning	85	Interest and dividends	→
Summa underlag för skatteavdrag	87	Total tax deduction basis	→

82 +	From wages and benefits in kind
84 +	From pension etc.
86 +	From interest and dividends
88 =	Total deducted tax
=	Total contributions and tax to pay

* Ruta 66, födda
* Box 66, born

Upplysningar (Upplysningar kan bara lämnas i rutan) Further information (can only be written inside the box)

Underskrift Signature

Underskrift (behörig firmatecknare) Signature (authorized to sign on behalf of the company)
Namnförtydligande Name (please print)
Kontaktperson Contact person
Telefonnummer Telephone

03 Administrativ kod 03 Administrative code
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Samråd enligt SFS 1982:668 har skett med Näringslivets Regelnämnd. Statistiska centralbyrån (SCB) använder uppgifterna i skattedeklarationen för framställning av statistik.

L 08-05 SKV 4700 08 02

Deklarationen ska finnas hos Skatteverket på deklara-tionsdagen

The Tax return must reach the Swedish Tax Agency by the closing date for returns

VAT and Skattedeklaration PAYE return

01 Deklarationsdag 01 Filing date	02 Person-/Organisationsnummer 02 Personal/Corporate Identity Number
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Momsregistreringsnummer (VAT-nummer) Vat registration number (VAT-number)

Bankgiro, plusgiro och referensnummer (OCR), se andra sidan.

Deklarationsadress

For bank giro, Plusgiro and reference number (OCR), see overleaf.

Return address

Moms att deklarerera för VAT to be declared for

Ange endast kronor, ej ören
Show only kronor, not öre

A. Momspliktig försäljning eller uttag exklusive moms A. Sales liable for VAT or self-supply exclusive of VAT	B. Utgående moms på försäljning eller uttag i ruta 05 - 08 B. Output VAT on sales or self-supply in boxes 05-08
Momspliktig försäljning som inte ingår i annan ruta nedan 05 Sales liable to VAT which are not shown in any box below	10 + Output VAT
Momspliktiga uttag 06 Self-supply subject to VAT	11 + Output VAT
Beskattningsunderlag vid vinstmarginalbeskattning 07 Taxable basis for profit margin taxation	12 + Output VAT
Hyresinkomster vid frivillig skattskyldighet 08 Rental income in case of voluntary liability for tax	

C. Momspliktiga inköp vid omvänd skattskyldighet C. Purchases liable for VAT in cases of reverse tax liability	D. Utgående moms på inköp i ruta 20 - 24 D. Output VAT on purchases in boxes 20-24
Inköp av varor från annat EG-land 20 Purchases of goods from another EC country	30 + Output VAT
Inköp av tjänster från annat EG-land 21 Purchases of services from another EC country	31 + Output VAT
Inköp av tjänster från land utanför EG 22 Purchases of services from a country outside the EC	32 + Output VAT
Inköp av varor i Sverige 23 Purchases of goods in Sweden	
Inköp av tjänster i Sverige 24 Purchases of services in Sweden	

E. Försäljning m.m. som är undantagen från moms E. Sales etc. that are exempt from VAT	F. Ingående moms F. Input VAT
Försäljning av varor till annat EG-land ¹ 35 Sales of goods to another EC country ¹	48 - Input VAT to be deducted
Försäljning av varor utanför EG 36 Sales of goods outside the EC	
Mellanmans inköp av varor vid trepartshandel 37 Middlemans purchase of goods in triangulation trade	G. Moms att betala eller få tillbaka G. VAT to pay or be refunded
Mellanmans försäljning av varor vid trepartshandel ¹ 38 Middlemans sale of goods in triangulation trade	49 +/- = VAT to pay or be refunded
Försäljning av tjänster när köparen är skattskyldig i annat EG-land 39 Sale of services when purchaser is liable for tax in another EC country	
Övrig försäljning av tjänster omsatta utom landet 40 Other sales of services made outside the country	
Försäljning när köparen är skattskyldig i Sverige 41 Sales when the purchaser is liable for tax in Sweden	
Övrig försäljning m.m. 42 Other sales etc.	

Beräkna din betalning (frivilliga uppgifter, registreras ej) Calculate your payment (voluntary information which is not registered)	Moms att betala/återfå VAT to pay in/be repaid
Arbetsgivaravgift Employers contribution	
Avdragen skatt Deducted tax	
F- eller SA-skatt F- or SA-tax	
Att betala/få tillbaka To pay in/have refunded	

¹ Lämna även kvartalsredovisning ¹ Submit a quarterly report as well

Underskrift Signature

Underskrift (behörig firmatecknare) Signature (authorized to sign on behalf of the coapny)
Namnförtydligande Name (please print)
Kontaktperson Contact person
Telefonnummer Telephone

Upplysningar (Upplysningar kan bara lämnas i rutan) Further information (can only be written inside the box)

	03 Administrativ kod 03 Administrative code
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Samråd enligt SFS 1982:668 har skett med Näringslivets Regelnämnd. Statistiska centralbyrån (SCB) använder uppgifterna i skattedeklarationen för framställning av statistik.

This is your copy

VAT and Skattedeklaration PAYE return

01 Deklarationsdag	02 Person-/Organisationsnummer
01 Filing date	02 Personal/Corporate Identity Number

Momsregistreringsnummer (VAT-number) VAT registration number (VAT-number)

Send in your tax return on time

Use the enclosed window envelope, which matches the address for the return. Remember the stamp.

The return must be made on the Tax Agency form. It must be signed by the person liable for tax. If this person is a legal entity the return must be signed by an authorized signatory.

Tax returns sent by fax are not accepted.

Send in the tax return without appendices or messages and without any remarks on the form.

The tax return must be received not later than the filing date stated in box 01 of the return. If the tax return is received after time the company will be charged a late-filing penalty.

Moms att deklarerar för VAT to be declared for

Ange endast kronor, ej ören
Show only kronor, not öre

A. Sales liable for VAT or self-supply exclusive of VAT		B. Output VAT on sales or self-supply in boxes 05 - 08	
05	Momspliktig försäljning som inte ingår i annan ruta nedan	10	Utgående moms
	Sales liable to VAT which are not shown in any box below	+	Output VAT
06	Momspliktiga uttag	11	Utgående moms
	Self-supply subject to VAT	+	Output VAT
07	Beskattningsunderlag vid vinstmarginalbeskattning	12	Utgående moms
	Taxable basis for profit margin taxation	+	Output VAT
08	Hyresinkomster vid frivillig skattskyldighet		
	Rental income in case of voluntary liability for tax		

C. Purchases liable for VAT in cases of reverse tax liability		D. Output VAT on purchases in boxes 20 - 24	
20	Inköp av varor från annat EG-land	30	Utgående moms
	Purchases of goods from another EC country	+	Output VAT
21	Inköp av tjänster från annat EG-land	31	Utgående moms
	Purchases of services from another EC country	+	Output VAT
22	Inköp av tjänster från land utanför EG	32	Utgående moms
	Purchases of services from country outside the EC	+	Output VAT
23	Inköp av varor i Sverige		
	Purchases of goods in Sweden		
24	Inköp av tjänster i Sverige		
	Purchases of services in Sweden		

E. Sales etc. that are exempt from VAT		F. Input VAT	
35	Försäljning av varor till annat EG-land ¹	48	Ingående moms att dra av
	Sale of goods to another EC country ¹	-	Input VAT to be deducted
36	Försäljning av varor utanför EG		
	Sale of goods outside the EC		
37	Mellanmans inköp av varor vid trepartshandel		
	Middlemans purchase of goods in triangulation trade		
38	Mellanmans försäljning av varor vid trepartshandel ¹		
	Middlemans sale of goods in triangulation trade		
39	Försäljning av tjänster när köparen är skattskyldig i annat EG-land		
	Sale of services when purchaser is liable for tax in another EC country		
40	Övrig försäljning av tjänster omsatta utom landet		
	Other sales of services made outside the country		
41	Försäljning när köparen är skattskyldig i Sverige		
	Sales when the purchaser is liable for tax in Sweden		
42	Övrig försäljning m.m.		
	Other sales etc		
		49	Moms att betala eller få tillbaka
		+/-	VAT to be pay or be refunded
		=	

Beräkna din betalning (frivilliga uppgifter, registreras ej)	Moms att betala/återfå	VAT to pay in/be repaid
	Arbetsgivaravgift	Employers contribution
	Avdragen skatt	Deducted tax
Calculate your payment (voluntary information, not registered)	F- eller SA-skatt	F- or SA- tax
	Att betala/få tillbaka	To pay in/have refunded

Do you need to correct details in a return that has been filed?

You can do this either
- by writing to the Tax Agency and saying what is to be corrected and the reason for the correction, or
- by submitting a new, corrected tax return.

If you submit a corrected return you should explain your reasons for the amendment. Do this under "Upplysningar" [Information] on the tax return. If there is not enough room there, send the explanation in a letter to your tax office.

Send in the return even if you have nothing to declare

Put 0 (nil) in box 49 if you are registered for VAT but have no VAT to declare for the period.

Payment

The payment should be entered in the Tax Agency plus giro 489 01 03-7 or bank giro 5050-1055 not later than on the due date.

¹ Lämna även kvartalsredovisning

¹ Submit a quarterly report as well

When paying in Your reference number (OCR)
Plus giro 489 01 03-7
Bank giro 5050-1055

Information on tax return for VAT

You can obtain information and brochures via

- www.skatteverket.se** or the service phone 020-567 000
+ direct line
- VAT brochure (SKV 552), direct line 7607
 - Tax return brochure (SKV 409), direct line 7702
 - Factual information for employers and companies on dates, amounts and percentages (SKV 463), direct line 7902
 - Order a tax return form (SKV 4700), direct line 6805.

Contact Skatteupplysningen [Tax Information] on 0771-567 567 if you have any questions. If your VAT registration needs to be altered you must contact your tax office.

How to fill in the form

Check the preprinted information. Inform the tax office as soon as possible if anything is wrong.

Fill in only the amounts that you have to declare and leave other boxes blank. If you see that you have made a mistake, cross out the incorrect amount and write the correct one in the intended box.

The figures can be written on the right or the left or in the centre of the box, as long as they are clear and within the frame of the box. Write whole numbers; do not insert commas, full stops, dashes or öre.

Show plus or minus signs (+/-) only in exceptional cases, e.g. for credit invoices. Never put plus or minus signs in box 49.

Short description of the VAT section

Blocks A and B. Sales or self-supply liable to VAT

In block A you show sales or self-supply exclusive of VAT. In block B you show the output VAT on the sales or self-supply in boxes 05-08.

Box 05. Sales liable to VAT that are not included in any other box below

Here you show the sales of goods and services liable to VAT in Sweden exclusive of VAT. Sales to purchasers in other EC countries may also be considered sales liable to VAT in Sweden. This applies in those cases where the purchaser in the other EC countries is not registered for VAT, for example a private individual, or an entrepreneur who does not quote a valid VAT-registration number. Owners of horses report prize money from harness racing or flat racing for which STC or SG reports the output VAT.

Exceptions

- When you have used profit margin taxation on sale of goods or travel services you show the taxable basis in box 07.
- If you are voluntarily liable for tax for letting of business premises you must show the rental income in box 08.

Block C and D. Reverse tax liability

In block C show purchases on which you yourself have to report VAT (reverse tax liability). In block D you show the output VAT on these purchases.

Block F, box 48. Input VAT to be deducted

Here you report the total of deductible input VAT (VAT that you have paid on purchases).

The amount includes

- VAT on acquisition of goods and services that has taken place in Sweden
- VAT that has been added in a customs account
- VAT on services that you have bought from countries outside the EC
- VAT on goods and services that you have bought from other EC countries
- VAT on purchases where you report the output VAT in another country.

Note that you never deduct foreign VAT. Such VAT may in certain cases be repaid by a foreign tax authority.

Block G, box 49. VAT to be paid or to be refunded

Here you report VAT that you are going to pay or to have refunded over the period, i.e. the total of the amounts in the boxes 10, 11, 12, 30, 31 and 32 reduced by the amount in box 48.

If you do not have any VAT to report for the period you write 0 here.

Output VAT = VAT that the person carrying on business activities charges his customers.

Input VAT = VAT that the person carrying on business activities himself pays to suppliers

This is your copy

01 Deklarationsdag 01 Filing date	02 Person-/Organisationsnummer 02 Personal/Corporate Identity Number
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Arbetsgivaravgifter att deklarerar för Bruttolön, förmåner och kostnadsavdrag

Employers social security contributions to declare for Gross wages, benefits and cost deductions

50 + Gross wages liable to contributions, except benefits

51 + Benefits in kind liable to contributions

52 - Cost deductions

53 = Total basis for employers social security contributions and special payroll tax

Vid inbetalning / When making payments: Plusgiro 489 01 03-7, Bankgiro 5050-1055

Ditt referensnummer (OCR) / Your reference number (OCR)

Underlag för arbetsgivaravgifter Basis for employers social security contributions

(Ruta/ Box 53 = 55 + 57 + 59 + 65 + 69)

Arbetsgivaravgifter / Employers social security contributions

Ange endast kronor, ej ören / Show only kronor, not öre

55 Full arbetsgivaravgift för födda fr.o.m.

57 Arbetsgivaravgift för födda

59 Ålderspensionsavgift för födda 1938 -

56 + from Box 55

58 + from Box 57

60 + from Box 59

65 Embassies and companies with no permanent place of business in Sweden and special payroll tax.

67 Kod USA, Kanada, Québec

69 Code USA, Canada, Québec

66 + See below *

70 + Code and percentage see enclosed information

Underlag för avdrag från arbetsgivaravgifter Basis for deduction from employers social security contributions

Avdrag Deductions

Avdrag för regionalt stöd får bara göras för verksamhet i vissa branscher i stödområde. Se SKV 401 och SKV 463.
Deductions for increased business support may only be made for certain industries in development areas. See SKV 401 and SKV 463.

75 Increased business support (= 55 + 57)

77 Total calculation basis (information which is not registered)

76 - Deductions for increased business support

78 = Total employers social security contributions

Avdragen skatt att deklarerar för Underlag för skatteavdrag / Deducted tax to declare for

Avdragen skatt

Tax deduction basis

81 Wages and benefits in kind incl. SINK (Special Income Tax for Non-Residents)

83 Pension, annuity, insurance compensation incl. SINK (Special Income Tax for Non-Residents)

85 Interest and dividends

87 Total tax deduction basis

82 + From wages and benefits in kind

84 + From pension etc

86 + From interest and dividends

88 = Total deducted tax

* Ruta 66, födda
* Box 66, born

Summa avgift och skatt att betala
(Uppgiften registreras ej)

= Total contributions and tax to pay
(Information which is not registered)

Send in the return even if you have nothing to declare

Put 0 (nil) in boxes 78 and 88 if you are registered for employers social security contributions but have neither employers social security contributions nor withheld tax to declare for the month to which the return relates.

Beräkna din betalning (frivilliga uppgifter, registreras ej)	Moms att betala/återfå	VAT to pay in/be repaid
	Arbetsgivaravgift	Employers contribution
	Avdragen skatt	Tax withheld
Calculate your payment (voluntary information, not registered)	F- eller SA-skatt	F- or SA- tax
	Att betala/få tillbaka	To pay in/have refunded

Samråd enligt SFS 1982:668 har skett med Näringslivets Regelnämnd. Statistiska centralbyrån (SCB) använder uppgifterna i skattedeklarationen för framställning av statistik.

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Information on tax return for employers

You can obtain information and brochures via www.skatteverket.se or the service phone 020-567 000 + direct line

- Tax return brochure (SKV 409), direct line 7702
- Factual information for employers and companies on dates, amounts and percentages (SKV 463), direct line 7902
- Order a tax return form (SKV 4700), direct line 6805.

Contact Skatteupplysningen (Tax Information) on 0771-567 567 if you have any questions. If your registration for employers social security contributions needs to be altered you should contact your tax office.

Percentages for employers social security contributions.
The percentages are shown in the brochure "Factual information for employers and companies on dates, amounts and percentages" (SKV 463).

Gross wages, benefits in kind and cost deductions

Box 50. Gross wages liable to contributions, excluding benefits in kind.

All wages and cash payments that are to be included in the basis for employers social security contributions.

Box 51. Benefits in kind liable to contributions

All benefits in kind (car, subsistence, accommodation etc) that are not payable in cash.

Box 52. Cost deductions.

As decided or according to stipulated standard.

Box 53. Total basis for employers social security contributions and special payroll tax.

You have to divide this amount between the bases for employers social security contributions.

Basis for employers social security contributions and Employers social security contributions

Boxes 55 - 56, 57 - 58 and 59 - 60.

- Up to and including the year an employee reaches the age of 26 inclusive you have to show wages in box 57 and employers social security contributions in box 58.

- From the year when an employee reaches the age of 27 inclusive until the year when this employee reaches the age of 65 inclusive you have to show wages in box 55 and full employers social security contributions in box 56.

- As from the year when an employee reaches the age of 66 you have to show wages in box 59 and retirement pension charges in box 60. The rule applies to employees born in 1938 or later.

Boxes 65 - 66 and 59 - 60.

Embassies and companies without a permanent place of business in Sweden have to report as follows:

- Up to and including the year when an employee reaches the age of 65 the employees wages have to be shown in box 65 and the employers social security contribution in box 66. The employers contribution is reduced for an employee who at the start of the year has not yet reached the age of 26.

- As from the year when an employee reaches the age of 66 the employees wages have to be shown in box 59 and retirement pension charges in box 60. The rule applies to employees born in 1938 or later.

Boxes 67, 69 and 70.

Employers in Sweden who send an employee to work in the USA or Canada do not in certain cases have to pay all the employers social security contributions. The same applies when an employer in one of these countries sends an employee to Sweden. In box 67 you state the code for the employers home country.

Code 1

- Employer in Sweden of persons sent to Canada, Quebec and the USA.

- Employer in Sweden who pays the remuneration to persons sent to Sweden from companies in Canada, Quebec or the USA.

Code 2

- Employer in Canada of persons sent to Sweden.

Code 3

- Employer in Quebec of persons sent to Sweden.

Code 4

- Employer in the USA of persons sent to Sweden.

The percentages are shown in the brochure "Factual information for employers and companies on dates, amounts and percentages" (SKV 463).

Basis for deductions from employers social security contributions and Deductions

Boxes 75 - 76. Regional support.

Applies to employers with a permanent place of business and activities in certain industries within the support area. The bases in boxes 55 and 57 that relate to such activities eligible for support have to go into box 75.

Basis for tax deductions and deducted Tax

Boxes 81 - 82.

"Ordinary" employers fill in the basis for tax deductions (salary and benefits including basis for SINK Special Income Tax for Non-Residents) in box 81, and deducted tax in box 82.

Boxes 83 - 84.

Pension institutions, insurance companies, unemployment benefit societies etc. fill in the basis in box 83 and tax withheld in box 84.

Employers who pay out pensions to former employees and show this in box 30 of the ordinary statement of income (KU 10) have instead to use boxes 81 and 82.

Boxes 85 - 86.

Entrepreneurs, asset-managing companies, banks and credit institutions fill in the basis (interest, dividend) in box 85 and tax withheld on interest and dividends in box 86.