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Send application to your tax office.

Information - see page 2.

Application for registration of tax return representative

Company/person that has the obligation to file a tax return

Name, telephone number	Personal/corporate identity number
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Tax return representative ①

You may apply for more than one tax return representative on the same form

Name	Personal identity number	Period of validity for the authorisation from - until (month and year)

Signature of company/person that has the obligation to file a tax return ②

For a legal person, the authorised signatory shall provide his or her signature.

Signature	Signature
Name (printed)	Name (printed)
Personal identity number	Personal identity number

Signature	Signature
Name (printed)	Name (printed)
Personal identity number	Personal identity number

The signature of the company/person that has the obligation to file a tax return shall be witnessed by two persons. The appointed representative may not witness the signature.

Signature	Signature
Name (printed)	Name (printed)
Address	Address
Telephone number	Telephone number

Information about tax return representatives

What does the authorisation mean?

The e-service tax return representative gives, in accordance with Chapter 6, Section 5 of the Tax Procedures Act (SFL), the right to

- submit electronic tax returns, e.g., tax returns (VAT and PAYE return, simplified PAYE return) and income tax returns
- read information from the tax account, read information from submitted tax returns as well as read information from tax assessment notices
- supplement information submitted in a tax return
- request an extension for submitting a tax return

This form shall **not** be used for an application for a representative for the refund of VAT to foreign companies in accordance with Directive 2008/9/EC. Such an application shall be made using form SKV 4852/4852B.

Who can be a tax return representative?

The tax return representative shall be a natural person that has an e-identity.

A company/person that has the obligation to file a tax return may have more than one tax return representative.

The Swedish Tax Agency shall determine whether the representative is suited to the mandate in accordance with Chapter 6, Sections 6-7 of SFL.

When determining suitability, the Swedish Tax Agency shall give particular consideration to whether the representative

- can be assumed to have the knowledge and experience that are required of a tax return representative in the light of the nature of the accounting and tax issues involved
- has been convicted of white collar crime or other economic crime
- has previously been shown to be incompetent or otherwise unsuited to the task of accounting for taxes or contributions to the state
- has no fixed address or otherwise lives in such circumstances that he or she may be assumed to be difficult to contact or to have difficulty fulfilling his or her mandate.

Minors or those whose affairs are handled by a trustee in accordance with Chapter 11, Section 7 of the Children and Parents Code may not be a tax return representative. The same applies to bankrupts, those who have a trade prohibition or have had a prohibition imposed on them in accordance with Section 3 of the Act (1985:354) on the Prohibition against Supply of Legal or Financial Services in Certain Cases.

Responsibility for the accounting statements

A tax return that has been signed and submitted by a tax return representative is considered as having been submitted by the company/person that has the obligation to file a tax return. The responsibility of the company/person that has the obligation to file a tax return to submit complete and correct information is not changed as a result of the tax return being signed and submitted via a tax return representative.

Order for personal involvement

A company/person that has the obligation to file a tax return that has signed and submitted information via a tax return representative may be ordered to confirm or supplement the submitted information.

Deregistration of authorisation

The company/person or tax return representative may apply for the authorisation to cease to apply at any time. The application for deregistration of a tax return representative shall be made in writing and be signed by an authorised person, an authorised signatory, MD or by the tax return representative. Such an application may, e.g., be made using form SKV 4804.

The Swedish Tax Agency shall, in accordance with Chapter 6, Section 8 of SFL, revoke an approval to be a tax return representative if it has been demonstrated that the representative is not suited to the mandate.

Details to be entered on the form

① Period of validity for the authorisation

The authorisation starts to apply when the Swedish Tax Agency has registered the tax return representative or at a later point in time that has been stated in the application. The tax return representative may submit VAT and PAYE returns at the earliest from the month that authorisation begins to apply. If the period of validity is not stated in the application, the authorisation applies until further notice.

If the company/person has stated a period of validity in the application, the Swedish Tax Agency will not send any notification of when the authorisation ceases.

② Signature of the company/person that has the obligation to file a tax return

In the case of a limited liability company, a partnership/limited partnership and a cooperative association, the Swedish Tax Agency checks information about an authorised signatory with the Swedish Companies Registration Office.

Foreign legal persons must always enclose a certified copy of a certificate of incorporation showing the relevant authorised signatory.

Other legal persons and estates shall prove authorisation with, e.g., a certified copy of a certificate of incorporation, board/meeting minutes or a registered estate inventory.

To apply for a tax return representative is not a measure of ongoing management, and therefore the MD may not act as signatory.