

# VAT and PAYE returns

This brochure contains information on how to report and pay VAT, employer's contributions and deducted tax.

## **Submit your VAT and PAYE returns via the Internet!**

It is the easiest and safest way and you save postage. Register at **[www.skatteverket.se](http://www.skatteverket.se)**.

Otherwise, send your returns to the delivery address printed on the form.

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Current dates and percentage rates can be found on the return. The attachments accompanying the return at the beginning of the year describe what's new in VAT and employer's contributions. The rates in the examples and other rules are those that were in effect at the time the brochures were published.

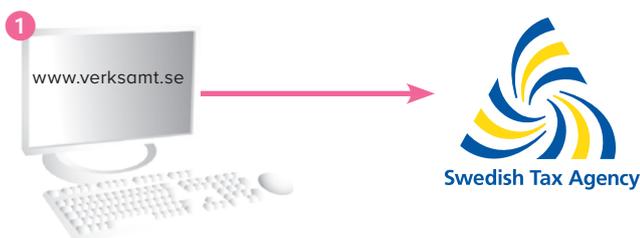
If you need additional information, many brochures are available for free from the Swedish Tax Agency. These brochures can be downloaded as .pdf files from our website: [www.skatteverket.se](http://www.skatteverket.se).

You can also order brochures via the Tax Agency service phone. Call **020-567 000**, wait for the explanation and then key in your selected extension.

# Fill in your VAT and PAYE returns and pay into your tax account

The VAT and PAYE returns is used to report VAT, employer's contributions and deducted tax. To be able to submit your tax return, you must be registered for VAT or as an employer.

## Company registration



## Electronical registration



## Account statement



## Income statement



Tax should be paid into the Swedish Tax Agency's bankgiro. It will then be entered into your tax account.

## Step by step

- 1 Register with the Swedish Tax Agency via **www.verksamt.se** or by using the form "Skatte- och avgiftsanmälan" [Tax and Payroll Application] (SKV 4620) or "Tax application for foreign entrepreneurs" (SKV 4632B)
  - to be approved for F-tax and be charged the correct preliminary tax
  - to become registered for VAT
  - to become registered as an employer.

After registration, the Tax Agency will automatically send a transcript, return forms on paper and paying-in forms to you.

Private employers who wish to use the simplified PAYE return form should not register. Information and forms are available in the brochure "Förenklad skattedeklaration för privata tjänster" [Simplified PAYE return for private services] (SKV 448).

- 2 Register yourself or your representative for the electronic tax return service.
- 3 Fill in the returns on the Internet and sign the returns using your e-identification.

Companies or employers who cannot submit their tax return online should use the tax return form.
- 4 Pay the monthly taxes and contributions to the Tax Agency's bankgiro via the internet or paying-in form.
- 5 The Tax Agency records the returns and the payment and checks whether there is a surplus or a deficit in the company's tax account.
- 6 If you have a deficit (a debt) on your tax account, you will receive statement of account in connection with a payment notice or a payment demand. You must pay both the amount of the payment notice and all the taxes and contributions that become due during the month, so that no debt remains at the next reconciliation. Reconciliation is normally done on the first weekend of the month.
- 7 In January, employers must file income statements for remunerations paid during the preceding year.

# VAT and PAYE returns

The VAT and PAYE return is a generic term for several returns, including

- PAYE return
- VAT return
- Excise duty return.

You have to submit two returns in order to report VAT, employer's contributions and deducted tax. The VAT is to be reported in a separate VAT return. Employer's contributions and deducted tax are reported in a PAYE return.

In addition, you receive duplicate and information sheets as well as an envelope in which to submit the returns.

On each respective return there is pre-printed information regarding

- the company's name, address and company registration number
- the month (period) to be reported
- the date on which the Tax Agency must have received the return
- the address to which to send the return
- The bankgiro and reference number (OCR) for payment to your tax account.

The form also includes information regarding

- VAT registration number for the VAT return.

Please make sure that the pre-printed information on the returns is correct. If there is a mistake, contact the Swedish Tax Agency as soon as possible.

## When will you receive the returns?

The returns are sent to you approximately one month prior to the date when it is due to be filed, i.e., around the 15th of each month. If you file your return electronically you will be able to access the forms earlier.

In the e-service, under the header "Ej lämnade deklARATIONER/beslutade uppgifter", you will see which returns you have to submit.

## Who has to file VAT and PAYE returns?

Your company must file a VAT return if it is chargeable for VAT or for any reason obligated to register for VAT. As an employer, you must submit a PAYE return if you have been obliged to pay employer's contributions and deduct tax or if you have deducted tax without being obliged to do so. Deducted tax, even on interest, is always to be reported in a PAYE return.

**Rule of thumb:** If you have received VAT and PAYE returns, they should be completed and submitted. Failure to do so may entail a late filing charge and discretionary taxation.

You can submit the VAT and PAYE returns via the Tax Agency's e-service "Skattedeclaration" [VAT and PAYE return] or on the original forms we have issued.

### One return for the entire company

The return must cover the entire company. This means that if one person engages in more than one activity in the same company, all of the business activities must be reported on the same return.

## Filing your VAT and PAYE returns online or on the original form

You must file the VAT and PAYE returns using the Tax Agency's e-service "Skattedeclaration" [VAT and PAYE return] or on the original form sent out by the Tax Agency. If you file your returns online, you may appoint one or more representatives to sign and file them.

Everything you need to file an electronic return can be found at [www.skatteverket.se/eskd](http://www.skatteverket.se/eskd), including application forms, conditions and a demo version that shows you how it works. There is also information about how to get an e-ID.

You will need an e-ID if you want to file your returns and read returns or tax account statements online. An e-ID is comparable to an ordinary ID document, such as an ID card or a driver's licence. The e-ID allows you to prove your identity in a secure way when using the Tax Agency's e-services to access or file information online.

## Signature

Sign the VAT and PAYE returns. If your business is a legal entity, the returns must be signed by someone authorised to sign on behalf of the company.

### E-service VAT and PAYE return

Sign the electronic VAT and PAYE returns by using your e-ID. A legal entity must first notify the Tax Agency of a signatory or representative.

If you do not wish to complete your returns yourself, you can appoint a representative.

### Original form

Please note that the representative may not sign the original forms. If you choose not to file online you must sign the forms yourself.

## When and where to file the VAT and PAYE returns?

The returns must arrive at the Tax Agency no later than the closing date for returns, which is printed on the VAT and PAYE return (see tables on page 7).

You may file VAT and PAYE returns electronically at [www.skatteverket.se/eskd](http://www.skatteverket.se/eskd).



If you do not file online, you must send your returns to the return address stated to the left of your own on the form. Use the enclosed envelope, and please do not forget the stamp.

Send the original return forms. Faxed or copied forms are not a return and will not be accepted.

### No annexes in the envelope

Do not attach any annexes with the returns. If you need to provide more information than there is space for in the section for details, send this in a separate envelope to your tax office.

### Do you wish to correct information in a previously filed return?

When you file your VAT and PAYE returns, taxation decisions are regarded as based on the information in each respective return. If you think the information should be corrected, request the Tax Agency to review its earlier decisions. You may do so by filing a new, corrected return (preferably online).

When you file a corrected return, write a brief explanation stating why the information should be changed in the section “Information (Upplysningar)”. If you prefer

to provide the explanation in a letter, refer to the letter instead. Send letters directly to your tax office.

### Ordering return forms online or by phone

Do you need a new form, perhaps to correct an old return? You can order it at [www.skatteverket.se/bestallningstjanst](http://www.skatteverket.se/bestallningstjanst). You may also call our service phone, **020-567 000**, extension **6805**. You can order forms for earlier periods, for the current period, or for the next three months. If your company has only recently begun operating, contact the Tax Agency instead.

### Filing for an extension of time for your VAT and PAYE returns, and for payment

In special circumstances, such as illness or computer problems, the Tax Agency may grant the company a filing extension. The Tax Agency must receive the request for an extension no later than on the original closing date for the return.

Companies which have been granted a filing extension may, in some cases, also be granted a payment extension by the Tax Agency.

#### File on time

If the return comes in after the filing date, a penalty fee will be charged. This penalty is SEK 500. If you are late in filing several returns on the same occasion, you will only be liable for one delay charge. The delay charge for returns that are filed by order is SEK 1,000.

## Payment

### How much should you pay?

If you submit your VAT and PAYE returns electronically, you can create a compilation for payment using the “Betalningsuträkning” button. If you use the paper return form, this compilation is done in the box “Beräkna din betalning” found on the informational copy. Add up the specific amounts. They may include VAT, employer’s contributions, deducted tax and your F- or SA-tax.

### How should you pay?

Pay to the bank giro of the Tax Agency, 5050-1055, either via the Internet or the paying-in form you received from the Agency. The reference number, or OCR, that you will need for payment via the Internet is found on your return, the tax account statement, and paying-in form. You can also get the number via [www.skatteverket.se/ocr](http://www.skatteverket.se/ocr).

### When should you pay?

Below, you can read about the due dates for reporting and payment. Filing dates and due dates are also found in the table on page 7.

If your company has a tax assessment basis of SEK 1–40 million per year, as a rule you will pay on the 12th of the month. If your company has a tax assessment basis of over SEK 40 million per year, as a rule you will pay your payroll taxes and taxes deducted on the 12th of the month, and your VAT on the 26th. This also applies if your company has been given permission to report on the 26th despite the fact that your tax assessment basis does not exceed SEK 40 million per year.

You can pay VAT once a year if your company has to submit VAT information in a VAT return for an entire financial year.

Sole proprietors and estates that submit VAT returns for an entire financial year and which do not trade within

the EU must pay VAT at the latest by May 12th of the year after the end of the financial year. If the company or estate has declaration assistance, however, it can be given an extension for filing and paying VAT – a “bureau extension” – until June 26th at the latest.

If your company submits a tax return, does not trade within the EU, and must submit a VAT return for an entire financial year, you must pay VAT in connection with submitting the tax return. The payment date depends on the end of the accounting year and on whether you file the VAT return electronically or on paper. For accounting years that end in:

- January through April, you must pay VAT on November 12th (paper) or December 12th (electronically)
- May through June, you must pay VAT on December 27th (paper) or January 17th (electronically)
- July through August, you must pay VAT on March 12th (paper) or April 12th (electronically)
- September through December, you must pay VAT on July 12th (paper) or August 17th (electronically).

If you conduct trade within the EU, the due date is the 26th of the second month after the end of the reporting period (accounting year).

NOTE: Partnerships and limited partnerships, representatives of partnerships or joint-ownership shipping companies, VAT groups and insolvent estates must always report and pay VAT on the 26th of the second month

after the end of the reporting period. This applies regardless of whether or not they conduct trade within the EU.

### **Taxable basis for VAT**

Taxable basis means the sum of the taxable bases as specified in the VAT Act. The taxable basis is normally the price of a product or service before VAT. In this context, you should not include the value of intra-EU acquisitions and imports.

### **Decisions regarding taxation and contribution**

Taxes and contributions that are levied as a result of a review decision must be paid by your company at the latest by the due date (usually the 12th or the 26th) that falls nearest the termination of a 30 day period following the decision. This due date is printed on the decision or the attached notice.

### **Interest on your tax account balance**

Interest is paid on surpluses and levied on deficits in the tax account. Read more about this in “Tax account brochure” [Skattekontobroschyren] (SKV 408B).

#### **Pay on time**

The payment must be recorded in the Tax Agency’s bankgiro no later than on the due date.

The Tax Agency does not accept cash payments.

## **Filing and payment dates**

Filing and payment dates for VAT, employer’s contributions and deducted tax, as well as payment dates for F-or SA-tax

### **The closing date for returns is on the return form**

The Tax Agency sends out VAT and PAYE returns approximately one month prior to every filing date. The filing date, and the month (or period) for which VAT, employer’s contributions and deducted tax are to be filed, is indicated on the return forms.

If you submit the VAT and PAYE returns electronically, you will have earlier access to the returns. These can be found, in addition to the dates for returns underneath the heading “Ej lämnade deklamationer/beslutade uppgifter” [Non-submitted tax returns/decision information].

If your company accounts for VAT quarterly, you will receive the VAT return form in April, July, October and January, i.e. every third month. The PAYE return is sent every month, except if you employ only occasionally and have informed the Tax Agency of this, thus receiving a seasonal registration as an employer.

The tables on the next page show the dates by which the Tax Agency should receive your return, and by when payment should be recorded in the Tax Agency’s bankgiro.

### **Filing and payment dates**

If you are an employer and are not registered for VAT, or if you have a company with a tax assessment basis for VAT of SEK 1–40 million per year, your VAT and PAYE returns must be filed, and the payments registered in the Tax Agency’s account, by the 12th of the month at the latest. In January and August, however, the 17th applies. If you report VAT once a year, other dates apply; see the table on the next page.

For companies with a tax assessment basis of over SEK 40 million per year, employer’s contributions and deducted tax and F- or SA-taxes must be paid on the 12th of the month (in January, on the 17th). VAT and PAYE returns must be filed, and VAT paid, on the 26th of each month. Companies with a tax assessment basis of maximum SEK 40 million can request to be allowed to file VAT returns and pay VAT at the same time as companies with tax assessment bases exceeding SEK 40 million.

## Taxable basis not exceeding SEK 1 million

If you are an employer, you file the PAYE return and pays once a month.

Filing and payment dates * for the PAYE return					
12 February	12 Mars	12 April	12 May	12 June	12 July
17 August	12 September	12 October	12 November	12 December	17 January

**Example:** On 12 February you have to file and pay employer's contributions and deducted tax for January.

If you report and pay VAT once a year, the VAT must be reported and paid according to the summaries below.

Filing and payment dates* for VAT returns once a year for companies (sole proprietors and estates) that do not conduct trade with businesses within other EU countries	
The financial year ends on	31 December
Filing and payment dates	12 May

Applies to reporting periods beginning January 1, 2013.

Filing and payment dates* for VAT returns once a year for companies (legal entities except for estates and partnerships) that do not conduct trade with businesses within other EU countries:				
The financial year ends on	31 december	30 april	30 juni	31 augusti
Filing and payment dates	12 juli	12 november	27 december	12 mars

Businesses filing VAT returns electronically may submit the returns in the month following the above date. In January and August, the returns must be submitted on the 17th at the latest; in April and December, on the 12th. This applies to periods beginning January 1, 2013.

Filing and payment dates for VAT returns once a year for companies that conduct trade with businesses within other EU countries:					
26 Mars	26 April	26 May	26 June	26 July	26 August
26 September	26 October	26 November	27 December	26 Januari	26 February

**Example:** On 26 Mars 2014 you have to report and pay VAT for the fiscal year which the closing date ending 31 January 2014.

**NOTE:** Partnerships and limited partnerships, representatives of partnerships or joint-ownership shipping companies, VAT groups and insolvent estates must always report and pay VAT on the 26th of the second month after the end of the reporting period. This applies regardless of whether or not trade is conducted with businesses within other EU countries.

## Tax assessment basis of SEK 1–40 million

Your company files its PAYE return and pays once a month. The VAT return indicates whether the company must declare VAT every month or every quarter. Three-monthly VAT is declared and paid in May, August, November and February.

Filing and payment dates*					
12 February	12 Mars	12 April	12 May	12 June	12 July
17 August	12 September	12 October	12 November	12 December	17 January

**Example:** On **12 February** the company has to file and pay employer's contributions and deducted tax for January, VAT for October – December, and F- or SA-tax.

Companies that report VAT quarterly declare and pay employer's contributions and deducted tax for February and March on **March 12th** and **April 12th**, and VAT, employer's contributions and deducted tax on **May 12th**.

## Taxable basis exceeding SEK 40 million

Your company files its VAT and PAYE returns at the same time each month, but pays twice a month.

Payment dates for employer's contribution and deducted tax, as well as for F- or SA-tax*					
12 February	12 Mars	12 April	12 May	12 June	12 July
12 August	12 September	12 October	12 November	12 December	17 January

Closing dates for filing returns for VAT, employer's contribution and deducted tax, and payment dates for VAT*					
26 February	26 Mars	26 April	26 May	26 June	26 July
26 August	26 September	26 October	26 November	27 December	26 January

**Example:** On 12 February the company has to pay employer's contributions and deducted tax for January, as well as F- or SA-tax. On 26 February the company has to file a return and pay VAT for January. In addition, the company has to file a return for the employer's contributions and deducted tax for January (i.e. the amounts that were paid on 12 February).

\*If the 12th, 17th or 26th falls on a Saturday, a Sunday or a public holiday, filing and payment are due on the following weekday.

# The VAT return

## Accounting period

### Month, quarter or year

The larger companies with a taxable basis exceeding SEK 40 million shall report VAT every month. Smaller companies with a taxable basis exceeding SEK 1 million but lower than SEK 40 million shall report VAT quarterly (every third month), but may choose to file a VAT return every month.

Companies that have a taxable basis no higher than SEK 1 million need only report VAT once a year, but can choose to report quarterly or each month.

## How to fill in the VAT return?

Pages 8–15 contain information on how to correctly fill in the VAT return form.

### No unnecessary zeroes

Write only in the boxes where you have an amount to report and leave all other boxes blank. Do not write any unnecessary zeroes, and never use commas, full stops, dashes or öre.

### Nothing to report for the period – put a zero in boxes 49

If you have no VAT to report, put a zero in box 49.

### No plus or minus signs – with the exception of VAT

Plus and minus signs are pre-printed to the left of the boxes in which you write amounts to be added up. Therefore you shall not normally write any signs in the

VAT return. You may however need to alter signs, due to crediting. In that case you write the appropriate sign in front of the number box. Do not write any plus or minus signs in box 49 if you are filing your return on paper. If, however, you use the e-service, you should write the minus sign if you have VAT to recover.

### How to write the numbers

The Tax Agency scans and reads the returns electronically. That means that you need to write the numbers carefully.

Numbers can be written on the right, on the left, or in the middle of the box, as long as they are clear and within the frame. **Do not write numbers on the frame; leave a bit of space around them.** The lines are there to help you keep the numbers apart when writing.

Use blue or black ink. Green or pink ink and pencil lead cannot be read and interpreted.

#### If you make a mistake...

If you make a mistake, cross out the incorrect amount and write in the correct amount in the same box.

## When should information be submitted?

You should always submit a brief explanation as to why you are submitting corrected information, i.e. requesting review. You can also submit information to explain the details you submitted with the return. Avoid making your own calculations, notes etc.

## VAT to declare for the period

The reporting period to which the return applies is indicated here (see “Reporting period” on page 7). Neither this information nor the information in field 01 (Filing date) and 02 (Personal/Corporate Tax ID number) may be changed.

### A. Sales subject to VAT or self-supply excluding VAT

The amounts in boxes 05–08 must relate to the same accounting period as the VAT in boxes 10–12. You must therefore show an advance in the period when you receive the payment.

#### Box 05: Sales subject to VAT not included in other boxes below

Here you report VAT-liable sales of goods and services in Sweden, excluding VAT. Sale of inventories for which you have been eligible to receive deductions or repayment of incoming VAT are calculated here.

Sales to businesses within other EU countries can also be counted as liable to VAT in Sweden.

This is applicable in cases such as where the buyer in another EU country is a person not registered for VAT or if the goods are to remain in Sweden, i.e., the goods have not been transported to another EU country.

If you own horses, you report here any prize money from trotting and galloping sports for which Svensk Travsport (ST) or Svensk Galopp (SG) report output VAT. The output VAT on prize money is reported centrally by ST and SG. Consequently you do not report output VAT yourself.

*The information continues on the next page.*

Information contd. from previous page.

### Exceptions

- You should not report any turnover when you have used profit margin taxation on sales of goods or travel services. Instead you should report the taxable basis in box 07.
- Income from rent, when you are voluntarily subject to tax for letting commercial premises, should be reported in box 08.

### Box 06: Self-supply subject to VAT

Here you report the value, excluding VAT, of goods and services for which you have to pay tax on self-supply.

#### Goods

You have to pay tax for the self-supply of goods if you, without paying for them,

- take the goods from business activities and use them privately
- give away the goods
- transfer the goods to activities that are not subject to VAT.

#### Services

You have to pay tax for the self-supply of services if you, without paying for it,

- use an asset from business activities for private use
- allow somebody else to use an asset from business activities
- perform or have a service performed for yourself, your personnel, or somebody else.

Special rules apply to self-supply tax liability for certain services in the property sector.

### Reassessment

Reassessment that you make to the taxable basis when making underprice and overcharge transactions must also be reported in this box, even though they are not self-supply.

### Box 07: Taxable basis for profit margin taxation

Here you write the taxable basis for those goods and travel services where you have used the rules for profit margin taxation. The taxable basis corresponds to the value from which VAT will be calculated. In the case of a negative profit margin, you state the value as SEK 0.

#### Used goods, works of art, collectibles and antiques

The taxable basis is the profit margin reduced by VAT. The profit margin is the difference between a product's sale price and its purchase price. If simplified profit margin taxation may be used, the profit margin is the difference between the total of the selling prices and the total of the purchase prices during that period for goods that are reported in this way.

#### Travel services

When selling travel services with profit margin taxation, the taxable basis is equal to the profit margin of the travel company excluding VAT. The profit margin is the difference between the price of the journey (including VAT) and the costs for the travel company (including VAT) for those goods and services included in the travel service and which are made directly available to the traveller.

### Box 08: Rental income – voluntary tax liability

Here you report rental income, excluding VAT, from properties for which you are voluntarily subject to VAT for letting commercial premises.

## B. Output VAT on sales or self-supply in boxes 05–08

### Box 10: Output VAT 25 %

### Box 11: Output VAT 12 %

### Box 12: Output VAT 6 %

Here you write, for each tax rate, the total output VAT on

- sales of goods and services turned over in Sweden (including income from rent voluntarily subject to tax and sales on which VAT is calculated on the profit margin)
- self-supply of goods and services
- advances for goods or services ordered from you by a client in Sweden.

## C. Purchases subject to VAT where there is reverse tax liability

### Box 20: Purchases of goods from another EU country

Here you report the value of goods that you have purchased from another EU country and are transported to

- Sweden
- or
- another EU country and you have quoted your Swedish VAT registration number (see exceptions for intermediary below).

Here is also where you provide the value of the transfer (cross-border transportation) to Sweden from your own activities in another EU country that need to be taxed in Sweden.

You have to report VAT yourself on these so-called intra-EU acquisitions.

This is also where foreign traders report the value of transfers from activities that they carry out in another EU country, even if the transfer is not taxable in Sweden. This applies to foreign traders who are VAT registered in Sweden because they carry out intra-EU acquisitions that are exempt from tax.

#### Exceptions

Purchases which you have made in order to resell the goods directly (as an intermediary or triangular trader) are not reported here, but in box 37. Triangular trading means that one party sells goods in an EU country to a purchaser (the intermediary) in another EU country, but the goods are delivered directly to the customer in a third EU country. It is assumed that all three parties are registered for VAT in their respective countries.

### Box 21: Purchase of services from another EU country under the main rule

This is where you report the value of services that you have purchased from a vendor in another EU country according to the main rule when you, as a purchaser, are tax liable and must report the output VAT. The main rule means that the services considered as supplied in Sweden and applies to all services subject to VAT with the following exceptions:

- property services
- passenger transport
- admission to cultural, artistic, sporting, scientific and educational events as well as entertainment or similar services.
- restaurant and catering services
- short-term hire of vehicles.

Purchase of certain property services that are exempted from the main rule is instead shown in box 24.

Compare the connection between boxes 39 and 40.

### Box 22: Purchases of services from a country outside the EU

Here you report the value of services that you have purchased from a vendor outside the EU according to the main rule when you, as purchaser, are tax liable and must report the output VAT.

Services not covered by the main rule are listed under box 21.

The purchase of certain property services that are exempt from the main rule should instead be reported in box 24.

### Box 23: Purchases of goods in Sweden

Here you report the value of goods which you have purchased in Sweden when you as purchaser are subject to VAT and must therefore report output VAT.

Examples of goods purchases for which you as purchaser must report VAT:

- Purchase of goods in Sweden from a foreign taxable person who has not requested to be subject to taxation for sales to VAT-registered purchasers in Sweden.
- Purchase of gold material or semi-finished products with at least 325 parts per thousand purity.
- Purchase of investment gold when the vendor is voluntarily subject to VAT for turnover.
- Purchase, from a foreign taxable person, of gas, electricity, heating or cooling for which you, as a taxable distributor or consumer of the good in Sweden, are subject to taxation.
- Purchase of waste and certain scrap metals.

### Box 24: Other purchases of services

Here you report the value of services other than those you have reported in box 21 or 22 and for which you are also liable for tax as purchaser and must report the output VAT.

Examples of purchase of services that you should show here are:

- Services in the building industry where you as purchaser must report and pay VAT, known as reverse tax liability. Reverse tax liability also applies to you as purchaser who sells construction services to a party who in turn sells construction services
- Certain services that have a link to properties in Sweden and which are performed by a foreign taxable person who has not requested to be subject to taxation for sales to VAT-registered purchasers in Sweden.
- Purchase of emissions rights for greenhouse gases.

## D. Output VAT on purchases in boxes 20–24

### Box 30: Output VAT 25 %

### Box 31: Output VAT 12 %

### Box 32: Output VAT 6 %

Here you report, for each tax rate, the total output VAT on purchases of

- goods from another EU country
- services from vendors in another EU country
- services from vendors in a country outside the EU
- goods in Sweden for which reverse VAT liability is to be applied
- services in Sweden for which reverse VAT liability is to be applied.

## E. Sales etc. which are exempt from VAT

### Box 35: Sales of goods to another EU country

Here you report

- The invoiced value of goods that you sell without VAT to a customer in another EU country as the customer runs an operation liable for VAT or is VAT registered for a different reason in an EU country other than Sweden and the goods are transported out of Sweden. You report advance payment for the delivery of such goods on delivery.
- The acquisition value of goods transferred to your own branch, or to your own activities in another EU country if your business activities are registered for VAT there. Transfer in this case means transport of goods across a border within the EU without the goods changing owner.

#### Exceptions

You do not report the value of transferred goods to another EU country when the goods are considered as traded in that country and are transferred in connection with an assembly delivery. You report assembly deliveries in box 42.

#### EU sales list (recapitulative statement)

The amounts that you report in box 35 must also be reported in the EU sales list.

### Box 36: Sales of goods outside the EU

Here you report the value of sales of goods outside the EU. Such sales are classified as exports in the VAT Act. The following are regarded as exports:

- direct export to a location outside the EU
- cash-and-carry purchases that a foreign taxable person makes for direct export to a location outside the EU
- delivery to an export shop
- delivery to a ship or aircraft in international travel sales on board ships and aircraft in international travel
- sales of temporarily registered cars and motorcycles
- delivery of cars and motorcycles outside the EU
- sales to persons residing outside the EU (tax-free).

Here you also report

- the value of goods that you transfer from Sweden to a country outside the EU. If you then sell the goods outside the EU you do not report the sale in the VAT return
- advances relating to ordered goods for export. An advance must be reported in the period in which the amount is received.

You can also report sales of products here when you purchase goods

- in another EU country and it is delivered to a country outside the EU
- in a country outside the EU and it is delivered to another country outside the EU.

### Box 37: Purchases of goods by an intermediary in triangulation

This is where to report goods that you have purchased from a VAT-registered vendor in an EU country other than Sweden for direct resale. You are then called an intermediary in a triangulation. Triangulation means that one party sells goods in an EU country to a purchaser (intermediary) in another EU country, but the goods are delivered directly to the customer in a third EU country. It is assumed that all three parties are registered for VAT in their respective countries.

As intermediary, you do not pay VAT on third-party acquisitions. This is an exception to the “usual” intra-EU acquisitions that you have to report in box 20.

### Box 38: Sales of goods by an intermediary in triangulation

Here you report sales to a VAT registered purchaser in another EU country than Sweden of goods that you have purchased as intermediary in triangulation. Triangulation means that a vendor sells goods in an EU country to a purchaser (intermediary) in another EU country, but the goods are delivered directly to a customer in a third EU country. It is assumed that all three parties are registered for VAT in their respective countries.

### EU sales list

The amount that you report here must also be reported as the value of triangulation in your EU sales list.

### Box 39: Sales of services to a trader in another EU country under the main rule

Here you will report the value of services you sold without VAT to a taxable person in another EU country, according to the principal rule of sales to taxable persons. The main rule implies the services are considered sold in the other EU country. The purchaser is tax liable for the purchase.

The main rule applies to all services liable to VAT with the following exceptions:

- property services
- passenger transport
- admission to cultural, artistic, sporting, scientific and educational events as well as entertainment or similar services.
- restaurant and catering services.
- short-term hire of vehicles.

Sale of services that are exempted from the main rule and that are sold outside Sweden is shown instead in box 40.

### EU sales list

You must also report the value of the services sold in an EU sales list, provided that the purchaser has a VAT registration number and that the services are liable to tax in the other EU country. Otherwise you should not show the value in the EU sales list, which in turn means that the information there will differ from that in the VAT return.

### Box 40: Other sale of services outside Sweden

Here you report other sale of services that are sold outside Sweden and which you do not have to report in box 39. This applies, for example, to:

- services that do not follow the principal rule and which you sell to a taxable person in another EU country, compare with box 39
- services that relate to procurement, transport, and work on moveable assets which you sell to a purchaser who is not a taxable person in another EU country
- services that you sell to a purchaser in a country outside the EU
- travel to other countries, when you are not going to use profit margin taxation. (In cases where profit margin taxation applies, the taxable basis is instead shown in box 07.)

### Box 41: Sales in which the purchaser is subject to VAT in Sweden

Here you report sales in which the purchaser is in Sweden and is subject to VAT for what you sell (so-called reverse VAT liability).

Examples of such sales include:

- services in the construction sector where the purchaser reports and pays VAT.

- sale by a foreign taxable person of goods, and certain real estate services, to VAT-registered purchasers in Sweden when the foreign taxable person has not requested to be subject to taxation for the sale.
- sale of gold material or semi-finished products with at least 325 parts per thousand purity.
- sale of investment gold when you as vendor are voluntarily subject to VAT for turnover. Despite your being voluntarily subject to VAT, the purchaser must report and pay VAT.
- sale of emissions rights for greenhouse gases.
- sale of waste and certain scrap metals.

### Box 42: Other sales etc.

Here you report sales etc. which are exempt from VAT and which you do not have to report in any other box. Here you also report insurance compensation and any allowances received which are not payments for goods or services sold. Note that you only need to report such income as may have some connection with your business that is liable for VAT. It is not intended therefore that you report here all business transactions that you have not reported in any other box in the VAT and PAYE return.

Examples of sales that are reported:

- assembly deliveries (see exception to box 35)
- VAT exempt letting of property
- fixed assets, e.g. cars, when you have not had the right to deduct on purchase
- medicine on prescription
- new vehicles that you have sold to a purchaser in another EU country when that purchaser has not quoted a valid VAT registration number
- aviation fuels
- ships for professional shipping and fishing
- certain club publications and periodicals
- VAT exempt gambling
- investment gold when you are not voluntarily subject to VAT for turnover.
- gas, electricity, heating or cooling to a foreign taxable distributor or to someone who consumes the good outside of Sweden where the person is subject to taxation for their purchase.

Examples of allowances:

- certain EU grants
- trade subsidies.

### EU sales list

In certain cases, you must submit a recapitulative statement, even if the service is not tax liable when traded in Sweden. This applies to services covered by the principal rule if the purchaser is a foreign taxable person who is established in an EU country where the services are subject to tax. If you must submit a recapitulative statement, you must also report the amount in box 42 of a VAT return.

Examples of services you must report:

- artists' fees.

## F. Input VAT

### Box 48: Input VAT to deduct

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

This total includes

- VAT on the acquisition of goods and services purchased in Sweden
- VAT that has been added to a Customs account

- VAT on services that you have purchased from countries outside the EU
- VAT on goods and services that you have purchased from other EU countries.

Note that you may never deduct foreign VAT. In some cases, however, it can be refunded by a foreign tax authority. You may on the other hand have the right to deduct VAT on purchases in Sweden even if you have to report the output VAT in another country.

## G. VAT to pay or be refunded

### Box 49: VAT to pay or be refunded

Here you report the VAT you are going to pay or be refunded for the period, i.e. the total of the sums in

boxes 10, 11, 12, 30, 31 and 32, minus the amount in box 48.

If you do not have any VAT to report for the period, write a zero here.

### Example:

Mathias' company reports three-monthly VAT and has to declare VAT for January–March on 12 May. The company has sales of SEK 300,000 subject to VAT during this period. According to accounts, the output VAT on these sales is SEK 75,000 for the 25 % tax rate.

During the same period, the company has had recorded purchases which include input VAT amounting to SEK 60,000, to be deducted.

Mathias begins by filling in the sales subject to VAT – 300,000 – in box 05. He then fills in the output VAT

– 75,000 – in box 10. The input VAT – 60,000 – he deducts in box 48.

Mathias works out that he has to pay SEK 15,000 in VAT for January–March (75,000 – 60,000 = 15,000). He writes 15,000 in box 49.

### Sign, submit and pay

The VAT return is now ready to sign and submit.

Mathias, in his informational copy, can summarize how much he will pay or receive in the “Beräkna din betalning” box.

**Mervärdesskattedeclaration**  
 01 Deklarationsdag 2014-05-12  
 02 Person-/Organisationsnummer 578001-6530  
 Momsregistreringsnummer (VAT-nummer) SE578001653001

KIOSK PRODUKTER AKTIEBO  
 ESPLANADEN 256  
 172 31 SUNDBYBERG

**Moms att deklara för januari - mars 2014**

A. Momspliktig försäljning eller uttag exklusive moms  
 05

B. Utgående moms på försäljning eller uttag i ruta 05 - 08  
 10   
 11   
 12

C. Momspliktiga inköp vid omvänt skattskyldighet  
 20   
 21   
 22   
 23   
 24

D. Utgående moms på inköp i ruta 20 - 24  
 30   
 31   
 32

F. Ingående moms  
 48

G. Moms att betala eller få tillbaka (ifylls alltid)  
 49

**Upplysningar** (Upplysningar kan bara lämnas i rutan)

01 13 01

Skriv under på andra sidan.

## Calculate your payment

If you want to calculate the amount payable, you can do this in the box on your informational copy (see “Payment” on page 5). Add up the VAT to be paid or to be refunded with other taxes and fees, e.g. F-tax, that you must pay.

## Do you need an extra form?

If you have excess input VAT and wish to file a VAT return before the usual calendar month, you can request an extra form for the VAT return at [www.skatteverket.se](http://www.skatteverket.se) or by calling the service phone **020-567 000**, extension **6805**. Read about interest calculations in “Tax account brochure” [Skattekontobroschyren] (SKV 408B).

# PAYE return

## Accounting period

### One month

An employer must always declare employer’s contributions and deducted tax in the month after the month in which the remuneration is paid or an employee has, for example, a car allowance.

### Exemption from monthly employer’s contribution reporting

If you only pay wages or remuneration for the occasional month during the year you can notify the Tax Agency about this in order to get “seasonal registration” [säsongregistrering]. With seasonal registration you only need to file for the month(s) when you paid wages.

You will receive a PAYE return form in January with only the year given in box 01 (no month or day). Save the form and use it for the month when you pay wages. In December you will receive a new tax return form that you can use in January. If you are seasonally registered but did not pay any wages during the year you must still file a return in January. You can also file these returns electronically.

You can not have seasonal registration if an employee has a benefit, e.g. a car allowance, that you have to declare every month.

## How to fill in the PAYE return

### Fill in all sections

Fill in both the payroll section and the deduction section. Don’t forget your signature! When you use the electronic return service, there are automatic checks that help you to report correctly.

### No unnecessary zeroes

Write only in the boxes where you have an amount to report and leave all other boxes blank. Do not write any unnecessary zeroes, and never use commas, full stops, dashes or öre.

### Nothing to report for the period – put a zero in boxes 78 and 88

If you have no employer’s contribution to report, put a zero in box 78. If you have no deducted tax to report, put a zero in box 88.

### No plus or minus signs

Plus and minus signs are pre-printed to the left of the boxes in which you write amounts to be added up. Therefore you shall not normally write any signs in these boxes.

### How to write the numbers

The Tax Agency scans and reads the paper returns electronically. That means that you need to write the numbers carefully.

Numbers can be written on the right, on the left, or in the middle of the box, as long as they are clear and within the frame. Do not write numbers on the frame; leave a bit of space around them. The lines are there to help you keep the numbers apart when writing.

Use blue or black ink. Green or pink ink and pencil lead cannot be read and interpreted.

#### **If you make a mistake...**

If you make a mistake, cross out the incorrect amount and write in the correct amount in the same box

### When should the information be submitted?

You should always submit a brief explanation as to why you are submitting corrected information, i.e., requesting review. You can also submit information to explain the details you submitted with the returns. Avoid making your own calculations, notes etc.

# Employer's contributions to declare for the month

This tells you which month the return is for. This information and the information in box 01 (Filing deadline) and 02 (National/Company Registration Number) may not be changed.

## Gross salary, benefits in kind and expense deductions

Remuneration to an individual during a month must be reported if the total remuneration for the year adds up to SEK 1,000. Remuneration to individuals born in 1937 or earlier should not be included in the reporting of employers' contributions, but tax should be deducted and reported.

### Box 50: Gross salary excluding benefits in kind

Begin by writing all wages and cash remunerations to be included in the calculation basis for employer's contribution in boxes 55–69. Include any reimbursement for own car use, subsistence allowances exceeding the tax-free portion, and amounts set aside for profit-sharing institutions. Do not include benefits in kind.

### Box 51: Taxable benefits in kind

Fill in all benefits (car, meals, housing, and so on). When you report benefit of fuel, you must enter the actual fuel costs including VAT. You should not mark up by 1.2.

### Box 52: Expense deductions

Here you report expense deductions according to the decision of the Tax Agency or at standard rates. See "Fakta för arbetsgivare och företag om datum, belopp och procentsatser" [Facts for employers and companies on dates, amounts and percentage rates] (SKV 463), appendix to the January PAYE return.

### Box 53: Total calculation basis for employer's contributions and special payroll tax

This sum is the total calculation basis for employer's contributions and special payroll tax on certain earned income (SLF). Divide this between the boxes for "Employer's contributions calculation basis" so that the amounts in boxes 55 + 57 + 59 + 65 + 69 = the amount in box 53.

## Employer's contributions calculation basis • Employer's contributions

### Boxes 55–56: Full employer's contributions for employees born 1949–1987

The employer pays full employer's contribution for an employee as from the year in which he or she reaches the age of 27 and up to and including the year in which he or she reaches 65. In 2014 this applies to those born between 1949–1987. In 2015 it will apply to those born in 1950–1988, and so on. For employees who, at the beginning of the year, were under 26, see boxes 57–58.

Write the calculation basis on which you are to pay full employer's contribution in box 55. Multiply the calculation basis by the percentage rate after the arrow on the same line and write the calculated employer's contribution in box 56.

### Boxes 57–58: Employees born 1988–

The employer pays lower contribution for an employee up to and including the age of 26. In 2014 this applies to persons born in or after 1988. In 2015 it will apply to persons born in or after 1989, and so on. (For

employees at embassies and companies without a permanent establishment in Sweden, and employees posted in Canada, Quebec and the US, see boxes 65–66, 67 and 69–70, respectively.)

Write the calculation basis in box 57. Multiply by the percentage rate after the arrow on the same line and write the calculated employer's contribution in box 58.

### Boxes 59–60: Old age pension contribution for employees born 1938–1948

As from the year when an employee born in 1938 or later reaches the age of 66, the employer has only to pay old age pension contribution. In 2014, this applies to employees born between 1938–1948; in 2015 it will apply to people born between 1938–1949, and so on.

Write in the calculation basis in box 59. Multiply by the percentage rate after the arrow on the same line and write the calculated contribution in box 60.

**Boxes 65–66: Embassies and companies without a permanent place of business in Sweden and special payroll tax**

Embassies and companies without a permanent establishment in Sweden must report wages and employer's contribution in boxes 65–66, up to and including the year he or she is 65. In 2014 this applies to employees born in 1949 or later. In 2015 it will apply to employees born in 1950 or later, and so on. Salaries and employer's contribution for employees born in 1938 or later, and who were 65 or over at the beginning of the year, are reported in boxes 59–60 (see page 16).

The employer pays lower contribution for an employee up to and including the age of 26. In 2014 this applies to persons born in or after 1988. In 2015 it will apply to persons born in or after 1989, and so on.

Calculate the employer's contribution separately for employees aged up to 26 and for those aged 27–65. Write the total calculation base for employer's contributions in box 65. Then write the total employer's contribution for them in box 66.

Special payroll tax is payable on certain earned income such as contributions for profit sharing foundations and compensation on account for contracted pensions. Fill in the calculation basis for special payroll tax in box 65 and the special payroll tax in box 66.

**Box 67: Code**

**Boxes 69–70: USA, Canada, Quebec**

According to conventions on social security with the United States and Canada, and an agreement with Quebec, in some cases employers in Sweden who send an employee to work in the US or Canada do not pay all employer's contributions. The same applies to employers in the United States and Canada who send an employee to work in Sweden. For conventions on social security, see "Skatteavdrag och arbetsgivaravgifter" [Tax deductions and employer's contributions] (SKV 401).

The employer pays lower contributions for an employee up to and including the age of 26. In 2014 this applies to persons born in or after 1988. In 2015 it will apply to persons born in or after 1989, and so on.

**Tip**

You can find the percentage rates for employer's contributions on [www.skatteverket.se](http://www.skatteverket.se) and in "Fakta för arbetsgivare och företag om datum, belopp och procentsatser" [Facts for employers and companies on dates, amounts and percentage rates] (SKV 463), appendix to the January PAYE return.

## Employer's contributions deduction basis • Deductions

**Boxes 73–74: Research and development**

You may, in certain cases, make deductions from employer's contributions if you are an employer who pays compensation to a person working in research and development. You may not make deductions from employer's contributions for compensation to persons who had not turned 26 years of age, or are 65 years of age, when the year began.

In box 73, you will fill in that part of the basis in box 55 (65, 69) that applies to work in research and development. You may make a deduction of 10% from the basis in box 73.

Indicate the deducted amount in box 74. Note that the deduction may not result in the fees falling below the retirement pension fee. The total amount of deduction for all persons working for you in research and development may not exceed SEK 230,000 per month.

**Boxes 75–76: Regional support**

You may only make a deduction from employer's contributions (regional support) if you are an employer who conducts activities from a permanent establishment in certain sectors within the support areas.

Regional support is calculated as that part of the calculation bases for employer's contributions in boxes 55 and 57 which relates to business activities eligible for support.

The deduction is calculated at different percentage rates on the bases for calculation in boxes 55 and 57. In 2014 the deduction is 10 % of the base in box 55 and 5.28 % of the base in box 57. You may deduct a maximum of SEK 7 100 per month. See the appendix to the PAYE return for January, "Fakta för arbetsgivare och företag om datum, belopp och procentsatser" [Facts for employers and companies on dates, amounts and percentage rates] (SKV 463).

Use box 75 to write the part of the base in boxes 55 and 57 that relates to activities eligible for support. Then calculate separately the deduction for regional support on that part of the base in box 55 and on that part of the base in box 57. Total the deductions and write that amount in box 76. If the total is greater than SEK 7 100, write 7 100 in box 76.

Regional support is a targeted support that under EU rules is included in "small-scale state aid". Together with other support in the same group the support must not exceed 200,000 euros over a three-year period.

**Box 77: Total calculation basis  
(Information which is not registered)**

If you would like to add up the calculation bases in boxes 55–69 for your own information, you can do so in box 77.

**Box 78: Total employer's contribution to pay**

Add up the employer's contributions (boxes 56–70), subtract tax deductions (boxes 74 and 76) and write the total in box 78.

**Tip**

In the electronic return, the total is calculated automatically

## Deducted tax to declare for the month

This tells you which month the return is for. This information and the information in box 01 (Filing deadline) and 02 (National/Company Registration Number) may not be changed.

### Tax deduction basis • Deducted tax

**Boxes 81–82: Wages and benefits in kind incl. SINK (Special Income Tax for Non-Residents) and A-SINK (Special Income Tax for Non-Resident Artists etc)**

Complete the documentation for which you have calculated the tax deduction on (gross salary and benefits in kind) in box 81. Write the total tax deduction on wages and benefits in kind in box 82. The amount in box 81 may not be less than the amount in box 82.

Documentation and tax deducted in accordance with the Act on Special Income Tax for Non-Resident Artists etc. (A-SINK), should also be included in boxes 81 and 82. If you have reported a tax deduction in accordance with A-SINK you must also fill in a special appendix which is to be sent separately to the Swedish Tax Agency's office in Ludvika. Please refer to SKV 520 for more information.

**Boxes 83–84: Pension, annuity and insurance compensation incl. SINK (Special Income Tax for Non-Residents)**

Pension funds, insurance corporations, unemployment benefit funds etc., write the calculation basis for preliminary tax or special income tax for non-residents (SINK) on pensions, annuities, insurance compensation or education grants in box 83. Tax deducted from these payments is written in box 84.

Employers who pay pensions to former employees and report it in box 30 in the regular statement of income (KU 10) should use boxes 81 and 82 instead of boxes 83 and 84.

**Boxes 85–86: Interest and dividends**

Managed asset companies, banks, credit institutions and other legal persons – who must make tax deductions on interest and dividends – fill in the calculation basis (interest and dividends) on which the tax deduction is to be made in box 85, and tax deducted from interest and dividends in box 86.

**Boxes 87–88: Total tax deduction basis Total deducted tax**

In box 87, you write the sum of the calculation bases for tax deduction in boxes 81, 83 and 85. In box 88, write the total deducted tax in boxes 82, 84 and 86.

**Tip!**

Most people declare the same amount in boxes 81–82 and 87–88, and nothing in boxes 83–84 and 85–86. It is then sufficient to write the calculation basis once in box 81 and deducted tax in box 82.

**Example:**

Mathias has a company with employees. In January 2014 the company paid:

- SEK 65,000 to employees born in 1949–1987
- SEK 10,000 to one employee born in 1990
- SEK 20,000 to one employee born in 1938.

From these salaries he has deducted tax totalling SEK 32,000.

**Employer's contribution**

Mathias fills in the total cash gross salary in box 50, i.e. SEK 95,000 (65,000 + 10,000 + 20,000).

The company has to pay full employer's contribution on SEK 65,000. Mathias writes 65,000 in box 55. He calculates the employer's contribution, which comes to SEK 20,423 (31.42 % of 65,000), and writes this amount in box 56.

Mathias fills in 10,000 in box 57, "Employer's contribution for employees born 1988–" and calculates the employer's contribution. It comes to 1,549 (15.49 % of 10,000), which he writes in box 58.

Finally, Mathias puts 20,000 in box 59, as the calculation basis for "Old age pension contribution for employees born 1938–1948", calculates the employer's contribution and writes the amount in box 60. It comes to 2,042 (10.21 % of 20,000).

**Deduction**

Mathias has no business activities in a so-called development areas. Therefore he may not make a deduction for regional support (boxes 75 and 76).

Now Mathias can calculate the "Total employer's contribution to pay". The total is SEK 24,014 (20,423 + 1,549 + 2,042), which he writes in box 78.

**Tax deduction**

Mathias has made tax deductions for wages. He writes the wage basis, 95,000, in box 81 and the tax deduction from wages, 32,000, in box 82. Finally he adds up the "Total tax deduction basis" and "Total deducted tax" and writes 95,000 in box 87 and 32,000 in box 88.

**Sign, submit and pay**

Now the tax return is ready to sign and submit, but Mathias also needs to add up the total amount he has to pay this month. To do this, Mathias adds up the amounts in boxes 78 and 88, and writes the total, 56,014, in the "Total to pay" box (which is not numbered).

He can also summarize his payments on his informational copy.

Note that you can only use the form sent to you by the Tax Agency for the return.

The applicable percentage rates are always pre-printed on your PAYE return.

Percentages and calculations in the example are applicable for 2014.

Fill in only whole kronor, no öre in the boxes!

Write an explanation here if you correct a previously submitted return. Do not make any own calculations, notes etc. in the box.

Deklarationen ska finnas hos Skatteverket senast på deklarationsdagen (inlämningsadress, se andra sidan)  
KIOSK PRODUKTER AKTIEBOLAG  
ESPLANADEN 256

### Arbetsgivardeklaration

01 Deklarationsdag 2014-02-12      02 Person-/Organisationsnummer 578001-6530

Betala din skatt till Bankgiro 5050-1055      165780065306

**Arbetsgivaravgifter att deklarerat för januari 2014**

Bruttolön, förmåner och avdrag för utgifter i arbetet

50 Avgiftspliktig bruttolön utom förmåner **95,000**

51 Avgiftspliktiga förmåner

52 Avdrag för utgifter i arbetet

53 Sammanlagt underlag för arbetsgivaravgifter och särskild löneskatt **95,000**

**Underlag för arbetsgivaravgifter**

55 Full arbetsgivaravgift för födda 1949 - 1987 **65,000**

57 Arbetsgivaravgift för födda 1988 - 1997 **10,000**

59 Alderspensionsavgift för födda 1938 - 1948 **20,000**

65 Ambassader och företag utan fast driftställe i Sverige samt särskild löneskatt

67 USA, Kanada, Québec

69 Kod, se nedan\*

**Arbetsgivaravgifter**

56 31,42 % av rad 55 **20,423**

58 15,49 % av rad 57 **1,549**

60 10,21 % av rad 59 **2,042**

66 Se nedan\*

70 Se nedan\*

**Underlag för avdrag från arbetsgivaravgifter**

73 Forskning och utveckling, underlag

75 Regionalt stöd, underlag (=55+57)

77 Summa underlag (Avdrag som registreras ej)

**Avdrag**

74 Avdrag forskning och utveckling, se nedan\*

76 Avdrag regionalt stöd, se nedan\*

78 Summa arbetsgivaravgift **24,014**

**Upplysningar om skatt**

81 Förmåner **95,000**

83 Värn, försäkring inkl. SINK

85 Ränna och utdelning

87 Summa underlag för skatteavdrag **95,000**

82 Avdragen skatt **32,000**

84 Från pension m.m.

86 Från ränta och utdelning

88 Summa avdragen skatt **32,000**

Summa avgift och skatt att betala **56,014**

**Upplysningar** (Upplysningar kan bara lämnas i rutan)

03 Administrativ kod 33 0143

Underskrift (Personlig firmatecknare)  
**Mathias Johnson**  
Namnförtydligande  
Kontaktperson  
Telefonnummer **123 45 67**

## Total payable tax and contribution

In the final box on the PAYE return, you can add up employer's contribution and deducted tax to pay. If you want to work out your total payment for the month, you can do so in the "Calculate your payment" box on the duplicate (see "Payment" on page 5). Add up the

payable employer's contribution and deducted tax, including payable or refundable VAT and F-tax. If you submit the VAT and PAYE returns electronically via the "Betalningsuträkning" [Payment calculation] link you will receive a statement for payment.

# Decisions and appeals

## Decisions regarding taxation and contributions

The tax assessment decision determines whether the company shall pay or recover tax as well as the amount of tax. The tax assessment decision thus only regulates the issue of debiting or crediting the tax account as well as by how much. It does not regulate issues concerning payment or repayment.

Decisions regarding VAT, tax deductions and employer's contributions are made separately for each accounting period. If your tax return has been correctly submitted at the right time, a decision is considered to have been made in accordance with the return. If the return has not been filed on time or in the correct manner, or if the tax or contributions has not been reported in the return, each unreported tax or contribution shall be considered as having been determined at SEK 0. The Swedish Tax Agency will not in that case send the company a formal decision.

If a person who is obligated to file a return has not done so, the tax or the basis thereof shall be determined on reasonable grounds (discretionary assessment). The same applies if the basis for taxation cannot be reliably calculated due to a flawed or inadequate return. The regulations for discretionary assessment also apply to contributions.

### Review

Any review request must be received by the Swedish Tax Agency within six years of the end of the calendar year in which the taxation year expired (or within two months in some cases). If a decision has been issued later than 30 June in the sixth year from the end of the calendar year in which the taxation year expired and the subject of the decision has been notified of the same later than on 30 October that year, a review request may be submitted within two months from the subject of the decision being served with it.

A review of a decision for additional tax may be requested as long as the decision regarding the matter that has led to the additional tax has not entered into force.

The Swedish Tax Agency may review a decision on its own initiative if such a review is beneficial to the subject of the decision.

If the review decision is potentially detrimental to the subject of the decision, the decision shall be issued within two years of the end of the calendar year in which the taxation year expired (two-year deadline)

A review decision that is detrimental to the subject of the decision may thereafter, and up until the expiration of the sixth year from the end of the calendar year in which the taxation year expired, be taken in the form of a decision of supplementary taxation. All decisions may be appealed and are always sent to the tax-liable person.

### Supplementary taxation

Supplementary taxation may take place if an incorrect decision has been issued or not been made due to incorrect information being filed by a tax-liable person as basis for taxation or in a taxation case. The same applies if a tax-liable person has not filed a return or has failed to provide information as requested by the Swedish Tax Agency.

Supplementary taxation may also occur as a measure for correcting arithmetical or clerical errors or any evident oversights as well as in cases of alterations caused by a tax assessment decision relating to a different accounting period, a different taxation year, or another tax-liable person.

### How to appeal

Tax assessment decisions and decisions regarding tax liability, reporting obligations, extensions, etc., may be appealed against to the administrative court. How to appeal and time limits for appealing are set out in each decision from the Tax Agency.

# Liability and sanctions

## Liability in terms of taxes and contributions

Secondary liability for payment of tax for which another person has the primary liability may arise when:

- the employer is liable for tax which has not been deducted
- the payer in certain circumstances is liable for the unpaid F-tax of the payee if it is obvious that the payee is employed by the payer
- a representative is liable for the company's unpaid tax and in certain cases for credit of excess input VAT
- a partner in a trading company is liable for the trading company's unpaid tax
- a trader in a value added tax group is liable, together with others members of the group, for a payment that the legal representative of the group neglected to make.

### Liability when a tax deduction has been made of an incorrect amount

If you, as an employer, have not deducted the correct amount of tax, then you and the employee are solidarily responsible for paying the tax that should have been deducted.

If a decision on an employee's final tax has not been made, the Tax Agency may decide that the employee is also liable for payment of the amount which should have been deducted. The decision is the equivalent of one regarding debited tax.

### Liability when F-tax has not been reported

The employer is obligated to notify the Swedish Tax Agency in writing, if an employee holds or cites an approval for F-tax, when there is an evident employer-employee relationship.

If you fail to make such a notification, the Swedish Tax Agency may decide that you and the payee are responsible for that part of the tax along with the unpaid interest.

If work has been performed by the payee, the liability of the payer shall not exceed 60 % of the payment for the work. The same applies if the payee is a trading company and one of the partners has performed the work.

### Liability as representative of a legal entity

Anyone who, in the capacity of representative of a legal entity, has failed to pay a tax or contribution shall be jointly liable with the legal entity to pay any such tax or contribution. The same shall apply for the representative of a legal entity who makes incorrect tax deductions or F-tax reports. The representative is then obligated, along with the legal entity, to pay the amounts the legal entity is liable for. A representative may have provided incorrect information leading to an excessive surplus input of VAT on behalf of the legal entity and is then, along with the legal entity, liable for payment of the excess amount.

Payment liability for representatives and legal entities shall be decided by a general court.

### Liability as ship-owner

If a person who employs sailors is not a shipowner and only has a fixed establishment in Sweden on a vessel, the shipowner is responsible for making sure that the employer fulfils his or her obligations.

### Liability as partner in a Swedish trading company

A partner in a trading company is liable, together with the company, for the company's tax debts.

The Tax Agency may demand payment directly from any partner of a trading company for sums which have not been paid by the company.

### Liability as traders in value added tax group

If the principal in a value-added tax group does not pay the VAT that the principal is responsible for paying, the whole group – including the principal – becomes responsible for paying the tax along with its interest. Each taxable person in the group is only liable to pay tax on the activity that the group conducted for as long as the taxable person was a member of the group.

### Duty to keep books and records

All traders, limited companies, trading companies, limited partnerships, and incorporated associations have a duty to keep books. "Trader" refers to any physical or legal entity who engages professionally in economic activity.

### Directive on penalty of fine

The Tax Agency can combine a formal notice with a directive on penalty of fine, for example submitting VAT and PAYE returns.

### Additional tax

A person who provides incorrect information in a return or any other document filed as a basis for taxation will be charged additional tax.

Additional tax is also charged in cases where discretionary assessment takes place when no return has been filed. If the tax determined by discretionary assessment is negligible, no additional tax is levied.

Depending on the nature of the incorrect information and how it can be corrected, the additional tax is 20 %, 5 % or 2 % of the tax that would not have been imposed or would have wrongly been credited if the incorrect information had been accepted.

In certain situations, you may be completely or partially released from additional tax. If the additional tax has been levied because a tax return has not been filed, it is removed if the tax return is received within a certain amount of time.

## Criminal sanctions

A party that deliberately or by gross negligence submits incorrect information or omits to file a return, income statement or other prescribed information may be con-

victed of tax fraud, serious tax fraud or tax accounting fraud, depending on the nature of the act. Penalties vary from fines to imprisonment during a maximum of six years.

# Useful information

## Discretionary taxation

Companies that do not file VAT and PAYE returns may be subject to discretionary assessment. The discretionary assessment may be set at the same level as the highest of each individual tax and contribution payment for any of the preceding three months.

## Link between bookkeeping and VAT and PAYE returns

It is easier to report information on the VAT and PAYE returns if your bookkeeping accounts have a connection with the various items on the return.

## Basic chart of accounts

If you have an accounting system based on BAS 2013 or its predecessors, there are special accounts such as input and output VAT, deducted tax and employer's contribution that are related to the VAT and PAYE returns. In BAS 2013 the calculation basis for the VAT and PAYE returns can also be integrated into class 0 (see [www.bas.se](http://www.bas.se)).

## Partnerships or jointly owned shipping companies

Companies which are operated as a partnership (one that is not a legal entity, "enkelt bolag") or a jointly owned shipping company may apply with the Tax Agency to register one of the partners as the company's representative. All partners must sign the application. The representative must then submit VAT and PAYE returns and pay taxes and contributions for the whole company. The representative will be given a separate tax account for this purpose.

If the company does not make an application specifying a representative, each partner must file VAT and PAYE returns for his or her share and also pay his or her share.

## Group registration for VAT

Companies in the financial sector and brokerage companies can form a value added tax group. Contact your tax office for more information.

## Terminating a business

When you terminate the business for which you are registered it is important that you promptly inform the Tax Agency of the termination. By doing so you will avoid receiving tax documents and information you no longer need. You will also avoid the risk of being subject to a discretionary assessment for not filing VAT and PAYE returns or of being debited discretionary standard preliminary tax.

It is also a good idea to notify the Tax Agency in cases where a previously active business is going to be inactive for a longer or shorter period of time.

### Tip!

At [www.verksamt.se](http://www.verksamt.se) you can report the deregistration of your business, using your e-ID.

## Changing a company's legal structure or acquiring a business

When you change a company's status, e.g. from a private business to a partnership, you must report a separate return for the activities of each company. This means that you cannot afterwards report the private company's activities on the VAT and PAYE returns for the partnership.

The same applies if you acquire a business. In such cases, the company that sold its business must report activities conducted prior to the sale.

## Special tax return

If you state in an invoice or similar document that a sum is VAT you must pay the amount to the state. This applies even if the amount is not VAT in the sense of the Value Added Tax Act.

If you are not registered for VAT you should show the amount in a special tax return (SKV 4705). You can download the return from the Tax Agency website. The tax return must have been received by the Swedish Tax Agency no later than the last day in the month after the month in which you entered the incorrect VAT in an invoice or equivalent document.

## EU sales list

You must provide information about the value of deliveries of goods and services in an EU sales list if you have

- sold goods that are exempt from VAT to buyers who are registered for VAT in another EU country,
- transferred goods to your own business in another EU country,
- sold, as an intermediary, goods that are exempt from VAT to buyers who are registered for VAT in another EU country (known as triangulation),
- has sold a service VAT free according to the principal rule to a taxable person in another EU country, and the purchaser has indicated his or her VAT number.

You should normally make an EU sales list for each

- calendar month for details about goods
- calendar quarter for details about services.

If you need to provide details for both goods and services, you should make a sales list for each calendar month.

You can read more about this in the brochure “VAT on foreign trade” [Moms vid utrikeshandel] (SKV 560B).

## Swedish Tax Agency e-services

With an e-ID you can use all Tax Agency e-services.

- You can file your income tax return.
- You can see the status of your tax account.
- You can file your VAT and PAYE returns.
- You can see the particulars of your returns.
- You can register new companies (via [www.verksam.se](http://www.verksam.se)).
- Apply for a VAT refund from another EU country.
- register eligible person for e-services
- receive messages from authorities via [www.minameddelanden.se](http://www.minameddelanden.se).

### Filing VAT and PAYE returns through a representative

You can appoint one or more representatives to sign and submit your VAT and PAYE returns online. For example, you could appoint the person who does the bookkeeping or someone handling the finances of your company.

### Representatives' access

You can give one or more persons, such as your auditor, the right to see the particulars of your VAT and PAYE returns and the status of your tax account.

## Glossary

**A-tax.** Employees and pensioners almost always pay A-tax. If you have A-tax the payer of your wages withholds a portion of them for your preliminary tax.

**Approved for F-tax.** Upon application, the Swedish Tax Agency may grant a person operating a business an approval for F-tax. The persons approved for F-tax pay their own preliminary tax and their social security contributions.

**Data capture.** Transfer of information from tax returns filed on paper into a database and a format which can be processed by computer.

**Debited preliminary tax.** If you have F-tax or SA-tax, the Tax Agency calculates an amount to be paid each month. This amount is called the debited preliminary tax.

**E-ID.** Electronic identification required to file returns or read personal information online using the Tax Agency's e-services. An E-ID can be in the form of a data file or a card.

**E-services.** The Tax Agency's services at [www.skatteverket.se](http://www.skatteverket.se) for filing returns, submitting applications and registration forms, or gaining access to information electronically instead of on paper. E-services require e-ID.

**EU.** The European Union. In the brochure EU or EU country means a country or an area that belongs to the European Union value added tax area (Åland is for example not included).

**Excise duty.** A special tax on consumption charged on selected goods, such as alcohol and tobacco.

**F-tax.** Assigned to people who pursue a business after they submit an application. People with F-tax pay their own preliminary tax and social security contributions.

### Fiscal year

- Employer's contribution and deducted tax: the calendar year for which taxes are paid.
- VAT: normally in the same year as referred to in the income tax return.

**Income tax return.** A tax return used to report taxable income and deductible expenses.

**Income year.** The year that precedes the tax year; in other words, the year you earn the income for which final taxes are calculated the following year.

**Interpretation.** The interpretation of an electronic image by means of software for capturing data.

**Legal person.** An independent, non-physical, registered person, e.g. a limited company, a trading company or an association which, in a similar way to a natural person, can have its own receivables and liabilities, enter into agreements, and be held responsible before a court.

**Natural person.** A private individual, as opposed to a legal entity.

**Person authorised to sign on behalf of a company.** A person who, singly or together with another person, is authorised to sign on behalf of the company, i.e. the company's representative (authorised representative).

**SA-tax.** If you pay A-tax you may also be charged special A-tax (SA-tax). SA-tax refers to preliminary tax which cannot be paid with deducted tax and which you have to pay yourself. For example, you may have to pay tax on foreign income or municipal property fee. Partners in a trading company often have SA-tax.

**Scanning.** Image capture (photocopying) for storage of information such as filed VAT and PAYE returns in an electronic medium.

**Tax return.** Generic term covering, inter alia,

- VAT return
- PAYE return
- Excise duty return

## Forms and brochures etc.

You can download these from [www.skatteverket.se](http://www.skatteverket.se) or order them using the extension from our service phone on 020-567 000

Forms	Extension	Brochures	Extension
Mervärdesskattedeclaration [VAT return] (SKV 4700)	6805	Förenklad arbetsgivardeklaration för privata tjänster [Simplified PAYE return for private services] (SKV 448)	7714
Arbetsgivardeklaration [PAYE return] (SKV 4700)	6805	Skatteavdrag och arbetsgivaravgifter [Deducted tax and employer's contribution] (SKV 401)	7606
Anstånd med betalning av skatt [Extension for payment of tax] (SKV 4305)	6602	Payment of remuneration to non-resident artists, athletes and others (SKV 520B) [Utbetalning av ersättning till utomlands bosatta artister, idrottsutövare m.fl., SKV 520]	*
Begäran om utbetalningsspärr/ tilläggsdebitering [Request to block refund/additional charge] (SKV 4813)	6707	Momsbroschyren [The VAT Brochure] (SKV 552)	7607
Anmälan om skatteöverföring till bankkonto [Report of tax transfer to bank account] (SKV 426)	6705	Moms vid utrikeshandel [VAT on foreign trade] (SKV 560)	7608
Tax payment slips	6704	VAT on foreign trade (SKV 560B)	*
Kopia av senaste kontoutdrag [Copy of most recent account statement] (SKV 4814)	6708	Moms på varutransporttjänster – omsättningsland [VAT on transport of goods – territoriality] (SKV 557)	*
Saldobesked för skattekotot [Statement of balance for tax account] (SKV 4812)	6706	Fakturans innehåll – särskild notering eller uppgift [The contents of an invoice – special entries or information] (SKV 558)	*
Skattetablell för löntagare och pensionärer [Tax table for wage-earners and pensioners] (SKV 403)	6703	Moms- och arbetsgivardeklarationer [VAT and PAYE returns] (SKV 409)	7702
		Du vet väl att du kan lämna moms- och arbetsgivardeklarationer via internet? [Did you know that you can file your VAT and PAYE returns online?] (SKV 466)	–
		Skattekontobroschyren [Tax account brochure] (SKV 408)	*
		Tax account brochure (SKV 408 B)	*
		Företagsregistrering [Registering a business] (SKV 418)	7605
		Varför deklarerar moms- och arbetsgivaravgifter via internet? (SKV 467) (Only in Swedish)	–
		Arbetstagares skyldighet att betala socialavgifter vid socialavgiftsavtal (SKV 411) (Only in Swedish)	*

### Online services at the Swedish Tax Agency website

- Tax account, [www.skatteverket.se/skattekonto](http://www.skatteverket.se/skattekonto)
- VAT and PAYE return (collected online services for VAT and PAYE returns) at either [www.skatteverket.se/arbetsgivardeklaration](http://www.skatteverket.se/arbetsgivardeklaration) or [www.skatteverket.se/momsdeklaration](http://www.skatteverket.se/momsdeklaration) och välj by choosing "Skattedeclaration" under "E-tjänster" (online services)

### Brochures

Fakta för arbetsgivare och företag om datum, belopp och procentsatser [Facts for employers and companies on dates, amounts and percentage rates] (SKV 463). The most recent edition is included as an information on [www.skatteverket.se](http://www.skatteverket.se).

### Extension

7902

\* The brochures is only to be found as a pdf-file at [www.skatteverket.se](http://www.skatteverket.se).

**24-hour self-service:**

Website: [www.skatteverket.se](http://www.skatteverket.se)

Servicetelefon: 020-567 000

**Personal assistance:**

Call Tax Information,

from within Sweden: 0771-567 567

from abroad: +46 8 564 851 60



Swedish Tax Agency