

PLEASE NOTE!
To use the Tax Agency's E-services
on the Internet, you must have
a Swedish electronic ID.

Make the return for your property – on the Internet

The time has come for you to make your property declaration. The easiest way is to do it on the Internet using the Tax Agency's web service "Fastighetsdeklaration" (property declaration). If you don't have access to the Internet you should use the paper form.

You make your return, both on the Internet and on the form, by filling in the missing information and correcting any errors that have been pre-printed. When complete, sign your declaration and send it so that we receive it by **November 3rd 2008 at the latest**.

Does the property have more than one owner?

If there are joint owners, only one of you will receive the pre-printed form. That person will then act as the representative for all joint owners of the property.

Can't you make it on time?

If for some reason you can't meet the deadline you can apply for an extension so that you can make your declaration at a later date. You can obtain an application form at any of our local offices or via www.skatteverket.se/fastighetstaxering.

What happens next?

After November 3rd 2008 we will process and check the property returns. You will receive a decision regarding the new tax assessed value by June 2009 at the latest. If there are several joint owners each one will be sent a copy of the decision.

Are you no longer the owner of the property?

If you are no longer the owner or joint owner of the property please do one of the following as soon as possible:

- Hand the return and the folder to the present owner or
- Tick the box concerning change of ownership on page one on the form and tell us who is the present owner

Information about
"Declaration of Property"
Single or two-family housing unit
"Småhus"

under the heading "Övriga upplysningar". Send the return to the Tax Agency's scanning centre.

This year we have tried to make the form easier to complete

- We have deleted or simplified several questions about the standard of the house.
- A plot is no longer considered to be close to a shoreline if the distance is more than 150 metres. Previously the distance was 250 metres.
- For a shoreline plot all questions concerning the type of shoreline have been removed.

To be aware of when you make a return

Under this heading, "Att tänka på när du deklarerar" there can be information specific for your property. Read it carefully.

We also would like to remind you that the return should reflect what you judge will be the state of the property on the 1st of January 2009.

Do you want more information?

This folder should answer the most common questions. If you need more information look in the information brochure "Single or two-family housing unit "Småhus" – Property taxation 2009–2011" (SKV 389B) at www.skatteverket.se/fastighetstaxering.

Clarifications

Below you will find clarifications for some of the fields in the form. For fuller information please refer to the brochure "Single or two-family housing unit "Småhus" – Property taxation 2009–2011".

Don't write outside the space for "Övriga upplysningar"!

If you want to provide us with more information via the form you should only use the space under "Övriga upplysningar." Nothing you write outside the space will be registered as the form will be automatically scanned and computerized. You can also send us information in an attached letter.

Plot

The plot is part of a planned group house area (under the heading "Fastighetsrättsliga förhållanden")

This question concerns plots that do *not* constitute independent property units. Therefore, if your plot is an independent unit, ignore the question.

The Tax Agency understands this type of area to be one that is being or can be developed with at least småhus (six single or two-family houses of similar types). A plot that does not constitute an independent property unit that lies in a group house development area is given a lower taxation value. Normally, these areas are tenant-owner associations with a number of småhus.

Distance to shoreline

Using the distance to shore the Tax Agency determines whether your property is close to the sea, a lake or a significant water body. Proximity to water influences the market value of the property. The Tax Agency's interpretation of shoreline is the dividing line between water and land. A shoreline is not necessarily a beach.

The distance should be measured as the shortest distance between the shoreline and the side of the main house that faces the water. The distance must be the horizontal distance. We recommend scaling the distance on a map. Pacing the distance will only give a correct value on level ground!

For an unbuilt plot the distance should be measured from a place where it would be suitable to build a house. There is a *waiver clause* for plots that have been placed in categories 2 or 3: if the shortest possible distance to the shoreline exceeds 300 metres, the plot should be assessed as not being close to the shoreline.

Dwelling house

Size

You can find a publication containing measurement rules at www.skatteverket.se. The same information is available in the brochure "Single or two-family housing unit "Småhus" – Property taxation 2009–2011" (SKV 389B). The difference between living space and other space is explained as well as how to measure living space when the ceiling is low.

Under construction

This field refers to houses under construction. The taxed building value of the house is half the total cost for the building work as of January 1st 2009. Therefore, only answer question regarding building costs. Costs should include VAT and the value of your own input.

A building is considered to be complete when the major part is habitable. From that date, the building value is referred to the year when the building was completed, living and other space standards and category of building. It is only then that you should fill in this information.

If you are building a garage, a small one-room cottage – "friggebod" – or something similar, you should not declare it as a building under construction. Instead, you should possibly change the number of standard points for garage when it is finished.

Standard

Questions 4, 5, 9, 11, 16 and 17

These six questions concern maintenance and re-building work done in 2003 or later. As the Tax Agency has changed the reference year for these questions, we have printed *Nej (No)* as an answer to them. Change to *Ja (Yes)* if such work was done in 2003 or later.

Exception: If your house was *newly built* in 2003 or later you should always answer *Nej (No)* to these questions, even if you have had maintenance and re-building work done since then.

Question 8

With a *heating system* the Tax Agency means:

- Installed electric direct heating (radiators)
- Electrically heated water-filled radiators
- Combi-boiler
- Other type of boiler
- Heat pump that is connected to the heating system in the house.
- Air conditioner that operates through ducts, distributing the heat to the different rooms
- A system connected to a district heating plant

A separate air conditioning unit (air/air) is not considered to be a heating system, it is seen as a complement to the house's standard system and does not result in any standard point.

Question 10

The question concerning kitchen standard has been simplified. Now you only need to state whether the kitchen has a normal, high or simple standard. Check whether the pre-printed alternative is correct!

This is how you should judge your kitchen:

- *Normal standard* is valid for most kitchens. A normal kitchen is not *both* expensively fitted out and modern. Nor is it very small and simple.

- *High standard* is relevant for a kitchen which is both expensively fitted out and modern in both first and second homes.
- *Simple standard* is relevant for a small kitchen that has little equipment. It can be a kitchenette, a pantry or a smaller, old-fashioned kitchen. It can also be a simple kitchen in holiday cottage.

Question 17

In order for sanitary equipment, flooring and wall covering in the main bath or shower room to be classified as "to a greater extent replaced"

- At least three of the following sanitary units should have been exchanged: bath, shower cabin, washbasin, toilet or bidet
- At least 90 % of the flooring should have been replaced and
- At least 90 % of the wall covering should have been replaced.

Can the tax assessed value be adjusted downwards?

It is possible to have your tax assessed value adjusted downwards, but there has to be something specific that lowers the market value of your property, a factor that is not prevalent in the value area. Furthermore, the impact on the value must be such that the assessed value can be adjusted by at least 3 % and by a minimum of SEK 25 000.

Under the heading "Värdeområde (där fastigheten ligger)" on page 4 of the form you can see if there is any factor that influences all properties in the value zone. If there is, we took it into consideration when we calculated the property's *guide value* and, therefore, no further downward adjustment will be made for such a factor.

You can be granted an adjustment ...

... if there is something specific that impacts on the value of your particular property – a factor that is not included in the property's *guide value* because it is not something prevalent for the value zone. It can, for example, be high levels of radon gas in the house or damages due to a defective construction.

You will not be granted an adjustment..

... for, for example, a high level of traffic noise if, – under "Värdeområde (där fastigheten ligger)" we have noted that the *guide value* takes into account noise pollution.

This indicates that the whole value zone suffers from noise pollution which has affected market values of all properties in the zone, a factor which we took into consideration when we set the *guide value*. You cannot, therefore, be granted an individual adjustment of your assessed value for the same noise pollution.

To request an adjustment

If there is a specific reason for a downward adjustment of the tax assessed value you, yourself, must request one. We advise you to use our E-service at www.skatteverket.se/fastighetsdeklaration and give the reason for requesting an adjustment under "Övriga Upplysningar".

You can, of course, make your request on the paper form, sign it and mail it to the Tax Agency's scanning centre.

Don't write outside "Övriga upplysningar"!

If you apply for an adjustment on the form you must only use the space "Övriga upplysningar". Nothing you write outside the space on the form will be registered as the form will be scanned and automatically computerized. You can also write us a letter applying for an adjustment and send it with the form.

A municipal property fee or state property tax?

A new municipal property fee for homes replaced the state property tax as of January 1st for the income year 2008 (will be part of the income tax return 2009).

For 2008 for a småhus you will pay a municipal fee of a fixed amount of SEK 6 000, or a maximum of 0.75 % of the total tax assessed value for the house and its plot. The fixed amount is linked to an index which, as of the income year 2009, will follow changes in the income base amount.¹

A pre-condition for a municipal property fee is that the house has been *complete* i.e. it has a value year for property tax assessment.

Houses that are *under construction* do not have a value year and for these houses there still will be a state property tax of 1 % of the tax assessed value. The same applies for an unbuilt plot.

Newly constructed houses are exempted from the property fee for the first five years and pay half the fee

¹ The income base amount is regulated each year by the Government. Presently, 2008, it is SEK 48 000. Between 2002 and 2008 the yearly increases in the income base amount have fluctuated between 5.5 % and 2.4 %. On average, the increase for this period is 3.6 % p.a.

for the next five years. An exemption period of this kind that currently applies for state property tax will continue, without interruption, for the new municipal fee.

From 2008, the property fee and the property tax for the whole income year will be paid by the person who owned the house on January 1st 2008. If the house changed owner during 2008, the new owner will thus begin to pay the fee or tax in 2009.

You can find more about property fees and property tax (in Swedish), in the brochure "Fastighetsskatt – deklARATIONEN 2008 och framåt" (SKV 296).

Go to www.skatteverket.se or visit one of our enquiry offices. You can also order the brochure using our service call centre 020-567 000, extension 7501.

House value below SEK 50 000

If the building value is less than SEK 50 000 the house is not given a tax assessed value. Nor is it included as a *unit of value* in the assessment decision, which is a precondition for the municipal property fee. Therefore you will be required to pay state property tax for the plot amounting to 1 % of the land value (in this context the plot is considered to be unbuilt).

Would you like more information? Go to www.skatteverket.se

Make your return on the Internet!

Note! For owners of a Swedish E-ID only!

Go to www.skatteverket.se/fastighetstaxering. If you have not acquired an E-identity you will find information about what you need to do under "E-tjänster".

When you use the Internet:

- You can see online how the assessed value changes when you make your corrections and additions.
- You have a simpler, faster and more secure way to make your return.
- You get a receipt confirming that you have sent in your return to us.

The brochure "Single or two-family housing unit "Småhus" – Property taxation 2009–2011" (SKV 389B)

This brochure contains more information about the property taxation rules. You can download it from our website or order it through our telephone service 020-567 000 or from one of our offices.

Calculate the tax assessed value

If you want to calculate your home's tax assessed value there are two ways to do it on our website:

- If you make your return on the Internet, using the E-tjänster "Fastighetsdeklaration" you can calculate the tax assessed value based on the information that you sent to us.
- You can also use our web service "Beräkna taxeringsvärde" which provides many possibilities for calculating a tax assessed value for any property based on the data you choose to enter into the system.

Have a look at your value zone

At our web service "Värdeområden" you will find a map of the value zone in which your property lies.

The factors are also published for the base values that the Tax Agency has decided should be valid for all properties within the value zone.

Legal framework

Property taxation in 2009 will be done as a simplified property taxation and not as a general property taxation in accordance with the Act (SFS 2007:1412). The rules for the taxation of property can mainly be found in the Property Tax Assessment Act (SFS 1979:1152) and the Property Tax Assessment Ordinance (SFS 1993:1199). You can find the legal texts and the corpus at www.lagrummet.se.

For the judicial application, the Tax Agency publishes both regulations (that are binding in law) and general recommendations and comments (that are guidelines). The Tax Agency has also published a manual for property taxation in 2009. You can find all of this material at www.skatteverket.se under the heading "Rättsinformation" – legal information. All of this material is in Swedish.

Do you have more questions?

Visit our website ...

If you have more questions we suggest you go to www.skatteverket.se. Click "Fastighetstaxering". There you will find more answers (in Swedish).

... or give us a call

You can also call our information service "Skatteupplysningen" 0771-567 567 (or from abroad +46 8 764 79 87).