

# Technical specification

- e-filing of income statements

**Income year 2016**

## Contents

1	About this brochure .....	4
2	News – Income year 2016 .....	4
3	General.....	6
•	3.1 If you have any questions .....	6
•	3.2 Submission dates .....	6
3.2.1	Income statements .....	6
3.2.2	Swedish withholding tax on dividends .....	6
4	Preparing to submit the income statement file .....	7
•	4.1 Checklist before you submit the file.....	7
•	4.2 The right information for the right person.....	7
•	4.3 Informing the person to whom the information relates .....	7
5	Submitting the income statements files .....	8
•	5.1 Submission methods.....	8
•	5.2 Acknowledgements.....	8
•	5.3 Stricter requirements .....	8
•	5.4 Personal identification.....	9
6	Contents of income statements file .....	9
•	6.1 Contact details for information providers .....	9
•	6.2 Identifiers.....	9
•	6.3 Identifying the person to whom the income statement relates	10
•	6.4 Name and address information.....	10
•	6.5 Required fields.....	11
•	6.6 Specification number.....	11
•	6.7 Income statements without personal ID number .....	11
•	6.8 Reporting Swedish withholding tax .....	11
6.8.1	Identifiers of common income statement forms.....	11
6.8.2	Correction of common income statement forms.....	12
7	Correction and removal .....	12
•	7.1 Correction of income statements and withholding tax information	12
•	7.2 Correction of income statement submitted for the wrong person	14
•	7.3 Removal of submitted income statements .....	14
•	7.4 Removal of entire income statements file .....	14
8	Technical requirements and testing of new XML format....	14
•	8.1 File size .....	14
•	8.2 File format.....	14
•	8.3 File content .....	15
•	8.4 Range of values – Field types .....	15

• 8.5 XML structure .....	16
• 8.6 Examples of XML files .....	16
• 8.7 Description of contents in fields.....	16
• 8.8 Test of accounts in XML format .....	16
9        Appendices .....	16

## 1 About this brochure

This brochure describes how to design and submit data files containing income statements. The brochure is intended primarily for software companies and information providers with their own systems for generating income statement files.

The technical description applies to the reporting of income statements and Swedish withholding tax on dividends relating to income year 2016.

## 2 News – Income year 2016

From income year 2016 a number of changes are introduced that will affect how income statements are reported. The changes concern the following income statement (KU) forms as described below.

- **All KU forms**

The following field has been added:

- A “free address” field, FriAdress (FK230)

In the “free address” field you can specify addresses that do not fit in the regular address fields. It could be foreign addresses that are structured differently than Swedish addresses. Remember to include a country code for foreign addresses. The field length is 350 characters.

- **KU10**

The following fields have been removed from the elektronisk form (they have never been present in the paper form):

- Foreign tax identification number, TIN (FK252)
- Country Code TIN, LandskodTIN (FK076)

- **KU18 and KU19**

The information text on the paper form has been clarified regarding compensation amounts. The text now states that only the compensation can be specified in foreign currencies; tax deduction should always be specified in SEK.

- **KU21, KU31, KU32, KU34 and KU35**

The following field has been added:

- An ”unknown value” field, OkandVarde (FK599)

The field includes a checkbox that can be checked if the value of the dividend or payment is unknown when the income statement should be submitted. The new field enables information providers to submit the income statement on time and with the information that the dividend or payment has been made. The statement should be completed when the value becomes known.

- **KU31**

The following field has been added:

- *Record Date*, Avstamningsdag (FK853)

The field has been added to enable providers to submit information about the record date along with the reporting of withholding tax on dividends. It is now possible to distinguish the dividends from each other when several dividends are paid during the year.

- **KU52**

The following field has been removed:

- *Withdrawal for yield tax*, UttagAvkastningsskatt (FK655)

- **KU53**

The following field has been removed:

- *Type of insurance*, TypForsakring (FK654)

- **KU55**

The following changes have been made:

- The format for *Transferred part*, OverlatenAndel (FK632) has been changed to Decimal2-100. As a result, the share can be specified with two decimals, and with numbers larger than zero and smaller than or equal to one hundred.
- The text “bruttobelopp” (gross amount) has been removed from FK634 och FK643 in the Swedish paper form. The new wording is ”Överlåtelsepris” (transfer price) and ”Förvärvspris” (purchase price).

- **KU65**

The form has been removed. From income year 2016, it is no longer possible to claim tax deduction for donations and therefore the form is no longer needed.

- **KU66**

The following fields have been added in the electronic form (the fields exist already in the paper form):

- *Foreign tax identification number*, TIN (FK252)
- *Country Code TIN*, LandskodTIN (FK076)

- **KU80 and KU81**

The following fields have been removed:

- *Date of birth*, Fodelsetid (FK222)
- *Other ID number*, AnnatIDNr (FK 224)

Since KU80 and KU81 should only be submitted for persons with unlimited tax liability, these fields are not needed.

### 3 General

Information providers must submit to the Swedish Tax Agency annual income statements on salaries and remuneration paid, securities sold, etc. Deductions made for Swedish withholding tax on dividends must be accounted for and paid regularly over the income year, no later than four months after the dividend.

In addition to submitting the income statement on file, it is now possible to submit income statements electronically via manual input via an e-service. The e-service contains instructions on how to register data.

Information about requirements can be found in brochures available at the Swedish Tax Agency's website.

**Note:** The brochures for income year 2016 will be updated during the year 2016.

SKV 304 Income statements – salaries, remuneration, etc. Available in Swedish only

SKV 373 Income statements – interest, dividends, etc. Available in Swedish only

SKV 378 Tax rules for housing associations and their members. Available in Swedish only

SKV 442 Special income tax for people working in Sweden and living abroad

SKV 347 Information about the KU66 form

Information about Swedish withholding tax on dividends is available at the Swedish Tax Agency's website, [www.skatteverket.se](http://www.skatteverket.se).

#### 3.1 If you have any questions

**General questions.** You can contact the Swedish tax Agency in several ways:

- Visit the website, [www.skatteverket.se](http://www.skatteverket.se)
- Call the Tax Information (Skatteupplysningen) at +46 (0)771-567 567
- E-mail your questions by filling out a form found on the page “Contact us” at [www.skatteverket.se](http://www.skatteverket.se)

**Technical queries** are handled by Technical Support at 0771-787 787.

**Note:** From abroad, dial +46 8 764 92 10.

#### 3.2 Submission dates

The dates for submitting income statements as well as corrections are important to keep in mind, as is the date for reporting Swedish withholding tax on dividends.

##### 3.2.1 Income statements

**31 January** – Income statements must be submitted to the Swedish Tax Agency no later than 31 January of the year following the income year. Corrections to income statements must be submitted promptly. Corrections submitted by 1 March are taken into account at the pre-printing of the income tax return.

**30 June** – Income statement, KU72, must be submitted to the Swedish Tax Agency no later than 30 June of the year following the income year.

##### 3.2.2 Swedish withholding tax on dividends

Swedish tax on dividends must be reported no later than four (4) months after the dividend.

## 4 Preparing to submit the income statement file

### 4.1 Checklist before you submit the file

It is important that the information submitted are of high quality. Therefore you are recommended to use the checklist below before submitting your report. The checklist can save both time and trouble for you, the Swedish Tax Agency, and for the person to whom the information relates.

When reporting income statements, you need to consider the following:

- Make sure the same information provider number (FK201) has been used to report the employer's contributions and deducted tax, PAYE.
- Make sure the file contains relevant and updated contact information.
- Make sure the specification number (FK570) is specified for all income statements.
- If the person to whom the information relates has no Swedish personal identity number or coordination number, the following must be stated:
  - FK222 Date of Birth (FK224 Other ID number for legal entities)
  - FK216, 217 First Name, Last Name
  - FK218 Street address
  - FK220 Postal location

Note: FK230, FriAdress, together with FK221, LandskodPostort, may be used instead of Fk218 and Fk220.

- Check that all remuneration or costs are included and that they have been given the accurate element names.
- Check that you have entered the ISIN for all securities that have ISIN.

**Note:** If ISIN has a country code other than "SE", make sure always to add a name in plain text. Also make sure that your "own" internal ISINs are converted to actual ISINs (FK572).

### 4.2 The right information for the right person

The summary and pre-printing of income tax returns are based on the submitted income statement. Therefore it is important that the income statements are provided

- on time,
- with the correct Swedish personal identity number or coordination number (correct identity), and
- with correct figures.

Income earners are also credited with preliminary tax based on the submitted income statements. Employers and others who report information in the PAYE return, must make sure that the information is consistent with the submitted income statements.

### 4.3 Informing the person to whom the information relates

When the income statement has been submitted to the Swedish Tax Agency, the equivalent information must be submitted to the person to whom the information relates. The information can be submitted in any of the following ways:

- On the last pay slip for the year

- On annual statements
- On personal forms adapted to suit personal printing routines and needs
- By e-mail

It is important that it is easy to compare the income statement information with the information on the income tax return.

If income statement KU13 or KU14 has been submitted, the information sent to the employee must include a statement to the following effect:

**KU13:** “This information refers to income which, as part of the decision on special income tax for non-residents, should not be declared in Sweden.”

**KU14:** “This information refers to a special income statement, that is, pensionable income and replacement of income statements, for income that should not be declared in Sweden.”

## 5 Submitting the income statements files

### 5.1 Submission methods

Income statement files can be submitted via the two following e-services:

- **Lämna kontrolluppgifter, Filöverföring.** The e-service requires an e-ID.
- **e-Transport.** The e-service requires Steria Certificates and an agreement with the Swedish Tax Agency.

The files must be prepared according to the instructions in this brochure.

The e-Service **Lämna kontrolluppgifter** allows you to register income statements manually. The purpose of this procedure is to eliminate the need to submit income statements on paper, although that possibility will still remain. The forms can be downloaded from the Swedish Tax Agency's website.

### 5.2 Acknowledgements

When the Swedish Tax Agency receives an accurate income statements file, an electronic acknowledgement is generated and sent to the person who submitted the file. The acknowledgement is a confirmation that the Tax Agency has received and can read the reported income statements.

If the income statements file submitted contains errors, you will receive an error message detailing the errors detected.

**Note:** If the file has been sent via e-Transport, the error message will not contain detailed error information. Also, the acknowledgement is not made immediately; it is sent by e-mail with delay.

### 5.3 Stricter requirements

The formal verification has been expanded significantly regarding the contents of income statement files. The Swedish Tax Agency does not accept files lacking mandatory identification data, or that contain formatting errors, field type errors, or errors related to the connection between fields.



## 5.4 Personal identification

The Swedish Tax Agency has improved the security of the e-service for filing income statements. This means that you have to identify yourself whenever you wish to submit income statements electronically.

- If you submit an income statement file via file transfer, you have to identify yourself with e-ID. It does not mean that you are personally responsible for the file contents, but it enables the Swedish Tax Agency to identify the source of information.
- Submitting income statements files via e-transport requires an agreement with the Swedish Tax Agency. When you log into the e-transport interface, you use an authentication certificate authorised by the Swedish Tax Agency. Certificates are issued by an approved external party for e-transport. At present, valid certificates are only available from **Steria AB**.

**Note:** You do not have to log in with your e-ID in order to test your file in the Swedish Tax Agency's test service.

## 6 Contents of income statements file

### 6.1 Contact details for information providers

Having access to accurate contact details makes it easier for both information providers and the Swedish Tax Agency.

The section *Blankettgemensamt* of the income statement file should contain details about those who are contact persons for the providers of income statement information.

**Note:** At least one contact person must be specified for the information providers.

Large organisations may have different contact persons for different departments or divisions. For this reason, it is possible to provide contact details for several persons in the section *Blankettgemensamt*. For example, one company may have one contact person for income statements dealing with the company's employees, and another contact person for the income statements dealing with securities. In the field *Sakområde* (area of expertise) you can specify which part of the business a certain contact person is responsible for.

### 6.2 Identifiers

The following income statement fields are identifiers that make it possible to distinguish one income statement from another:

KU type	The form that should be used for the income statements in question
FK201	The information provider's personal ID or corporate ID number
FK203	Income year
FK215, FK222 or FK224	Whoever the income statement relates to. Personal ID, coordination number, or corporate ID number (FK215). Should none of these numbers exist, specify date of birth for an individual (F222) or another ID number for a legal entity (FK224).
FK570	Specification number

These five identifiers are mandatory and must be specified in all income statements. They are also important for correction or removal, see the section Correction and removal.

**Note:** These identifiers are also valid when reporting withholding tax on dividends on KU31. This means that reports for a physical or legal person, who receives dividend from different companies in the same income year, must contain different specification numbers.

### 6.3 Identifying the person to whom the income statement relates

The person to whom the income statement information relates must be identified. This can be done by specifying one of the following fields:

**Personal ID number field (FK215).** Use this field if the person has a personal ID number, or if the person has a coordination number but no personal ID number.

**Date of Birth field (FK222).** Use this field if the person lacks both personal ID number and coordination number.

Enter the date of birth in the format YYYYMMDDnnn

The three n digits at the end are used to distinguish between individuals who were born on the same day and all lacking a personal ID number.

Example: A person who was born on June 4 in 1989 and who lacks a personal ID number, the number 19890604001 should be entered in the date of birth field.

The details entered in the Date of Birth field should be reused for any additional income statement provided for the same individual.

**Other ID Number (FK 224).** For income statements relating to foreign legal persons who have neither a Swedish corporate number nor a registration number, the Other ID Number (FK 224) should be specified, not the Date of Birth field. The Other ID Number field can also be used in cases where a physical person lacks personal ID number or coordination and the date of birth is unknown.

There are no formal requirements for the Other ID Number, but it is recommended that the legal person's foreign organisation number is specified.

### 6.4 Name and address information

**Swedish residents.** For income statements relating to individuals with a Swedish personal ID number and a registered residence in Sweden, name and address information does not have to be specified.

**Non-residents.** For income statements relating to non-residents, both persons with a Swedish personal ID number and those with a coordination number, the following fields should be specified: First name (FK216) and Last name (FK217), Street address (FK218), Postal code (FK219), Postal location (FK220), and Country code for postal location (FK221).

If the address does not fit in the regular address fields, Free address (FK230) can be used instead of FK218, FK219 and FK220. It could be a foreign address that are structured differently than a Swedish address. Country code (FK221) is compulsory if you use Free address.

**Foreign legal entities.** For income statements relating to foreign legal entities, the following fields should be specified: Orgname (FK226), Street address (FK218), Postal code (FK219), Postal location (FK220), and Country code for postal location (FK221).

If the address information does not fit in the field Street address (FK218), the field Street adress2 (FK228) can be used. Should the address information require even more space, the “free

address” field Free Address (FK230) can be used. For persons with a coordination number, the address of their native country should be entered, if possible.

**Note:** If a Swedish personal ID number, coordination number or corporate ID number is missing, the Date of Birth field (for physical persons) or the OtherIDNo field (for legal entities) should be specified.

## **6.5 Required fields**

An income statement must meet certain minimum requirements in order to be approved for electronic submission. The information in question is so essential for the income statement type submitted that the Swedish Tax Agency has no use for the income statement should the information be missing.

Example: An income statement for interest expense must include amounts in at least one of the fields for interest expense. The only exception is when you want to remove an income statement. Then no fields except for identifiers, may exist. Therefore, the associated controls that check this are designed to indicate if the removal marking (FK205) as well as the essential fields are left empty.

## **6.6 Specification number**

The specification number (FK570) must always be specified and it must be unique for each income statement. This applies even if you only submit one income statement for the same person.

**Note:** If the person submitting an income statement for another information provider adds a specification number, it is important that the information provider is aware of the specification number. If the information provider is to submit corrections or removals, the corrected income statement must have the same specification number as the income statement previously submitted.

## **6.7 Income statements without personal ID number**

Income statements without a personal ID number are not included in the income tax return 1, and the person to whom the information relates, is not credited for the preliminary tax. In contrast, the income statement is included when reconciling reported preliminary tax and employer contributions with the PAYE returns.

## **6.8 Reporting Swedish withholding tax**

From income year 2015, the form KU31 should be used to report Swedish withholding tax paid on dividends from companies that are VPC registered or VPC affiliated. The same rules that apply to income statements, also apply to Swedish withholding tax registered via KU31, except that they are submitted four (4) months after the dividend.

When Swedish withholding tax is registered in the KU31, you do not have to submit another KU31 for the same dividend. However, you need to submit a common income statement. The common income statement form can be submitted electronically in the XML file’s form section, which then becomes a separate form that can be corrected or removed in the same way as an income statement. You can also make additions to that form.

### **6.8.1 Identifiers of common income statement forms**

The following criteria helps separate a common income statement form for Swedish withholding tax, from another common income statement form:

KU type	The name of the common income statement form is KupongS.
---------	--

FK201	The information provider's personal ID or corporate ID number
FK203	Income year
FK572 or FK890	ISIN/OrgnrUtdelandeBolag
FK851	Merchant number

These five fields are mandatory and must be specified in all forms. They are also important for corrections and removal, see the section Correction and removal.

### 6.8.2 Correction of common income statement forms

A common income statement form can be corrected either through replacement or addition.

**Correction through replacement.** If you choose correction through replacement, you must send a new account with complete information about the dividend date and with the same identifiers as the original account.

**Correction through addition.** If you choose correction through addition, you must enter a new merchant number. Since the addition has the same record date (FK853) as the original account, it is evident that it relates to an addition and not a new dividend. An addition can also contain negative values in the fields FK860–FK879.

## 7 Correction and removal

### 7.1 Correction of income statements and withholding tax information

The income statements must be submitted to the Swedish Tax Agency no later than **January 31st** of the year following the income year. Corrected income statements must be submitted as soon as possible. Corrections submitted by **March 1st** at the latest are considered during the pre-printing of the income tax return on paper. It is important that corrections are supplied continuously, without delay, as soon as they are produced. The reason is that the information is updated continuously in the electronic income tax return.

A modification made to a previously submitted income statement is considered to be a correction. An additional income statement, on the other hand, is considered as a completely new income statement.”Note: Income statements that are reported correctly in the original report, should not be re-submitted.

A correction-income statement should be complete. In addition to the corrected information all information that has not been corrected must be included in the correction-income statement.

When correcting a previously submitted income statement, all the following identifiers should be specified:

KU type	The form that should be used for the income statements in question
FK201	The information provider's personal ID or corporate ID number
FK203	Income year

FK215, FK222 or FK224	Whoever the income statement relates to. Personal ID, coordination number, or corporate ID number (FK215). Should none of these numbers exist, specify date of birth for an individual (F222) or another ID number for a legal entity (FK224).
FK570	Specification number (same as on the original income statement)

Information on Swedish withholding tax on dividends is corrected in the same way as common income statements, but the submission of withholding tax accounts must be completed no later than four (4) months after the dividend.

## 7.2 Correction of income statement submitted for the wrong person

If an income statement has been submitted for the wrong person, two income statements must be submitted to correct the error. The incorrect income statement is removed, and a correct income statement is submitted, including the correct personal ID or coordination number or date of birth, and other relevant information.

## 7.3 Removal of submitted income statements

Upon removal of a previously submitted income statement, removal marking (**FK205**) and all identifiers should be specified:

KU type	The form that should be used for the income statements in question
FK201	The information provider's personal ID or corporate ID number
FK203	Income year
FK215, FK222 or FK224	Whoever the income statement relates to. Personal ID, coordination number, or corporate ID number (FK215). Should none of these numbers exist, specify date of birth for an individual (F222) or another ID number for a legal entity (FK224).
FK570	Specification number (same as on the original income statement)

No additional information may be included.

## 7.4 Removal of entire income statements file

If something goes wrong and several, or even all, income statements in the file are found to contain incorrect information, the best action may be to remove the entire income statements file submitted. You do this by creating a removal file. A removal file includes all income statements from the original file, but all income statements have only identifiers and Removal marking (FK205) completed. No other information may be completed for a removal. When the removal file is submitted, all income statements from the previously submitted file are removed. You can then submit your new income statement file with the correct income statements. The latest income statements become current and valid.

# 8 Technical requirements and testing of new XML format

XML files can be tested via the Swedish Tax Agency's test service. The test service enables tests of income statement files for income year 2016 (schema version 2.0) as well as for income year 2015 (schema version 1.2). Each file can contain income statements for one income year only.

## 8.1 File size

The maximum size of files that can be transferred to each service are as follows:

- Test service – 3 MB
- File Transferservice – 200MB. If you have a file that exceeds 200 MB, you can divide the file. That allows you to submit your income statement even if your total file volume exceeds 200 MB.
- e-transport – e- file size should not exceed 1 GB.

## 8.2 File format

The following conditions apply for the file:

- The file format should be XML, with character encoding UTF8
- The following characters are replaced with HTML code in the XML file, and therefore cannot be used as field values:

Character	Replacement
<	&lt;
>	&gt;
&	&amp;
'	&apos;
"	&quot;

### 8.3 File content

The file may contain the following information:

- The file can only refer to one income year.
- The file may contain several information providers.
- The file name is optional.
- The maximum number of characters in the file name is 256.
- All characters are permitted in the file name. The character table UTF-8 is used.

### 8.4 Range of values – Field types

Appendix 1 contains a description of the field types (data types, formats) to use in the income statement files.

## **8.5 XML structure**

The XML file is divided into the following sections:

- One section containing sender information
- One section containing common form information
- One or several sections containing income statement information

For hierarchies and structure for XML, see Appendix 2.

## **8.6 Examples of XML files**

As a complement to the XML structure described for income statements submission, sample files are also enclosed, see Appendix 4.

## **8.7 Description of contents in fields**

For a description of field content, see Appendix 3, Table of Contents in fields.

## **8.8 Test of accounts in XML format**

With the e-Service “Test file with income statements” you can test your XML file to make sure it is readable by the Swedish Tax Agency’s systems. The test run generates a report on the test results.

**Note:** The test file cannot be larger than 3 MB.

Errors found are described in the report generated by the test run. If you need help interpreting the error messages, use the website <http://www.w3.org/TR/xmlschema-1/#outcomes> as a reference.

# **9 Appendices**

The technical specifications include the following appendices:

Appendix 1 Field types

Appendix 2 XML structure

Appendix 3 Contents in fields

Appendix 4 Sample files