

Payment of remuneration to non-resident artists, athletes and others

This information provides guidance to

- artists and athletes who resides outside Sweden
- foreign artist companies
- organizers who reside or are domiciled in or i outside Sweden
- those who pay remuneration to non-resident artists, athletes or foreign organizers.



Special Income Tax

Who are liable to tax?

Both natural and legal persons, i.e. individuals and businesses, domiciled or resident outside of Sweden that receive income taxable in Sweden in accordance with the Act on Special Income Tax for Non-resident Artists, and Others (SFS 1991:591, A-SINK). Athletes and artists are supposed to do something artistic or sports in front of an audience. The stay in Sweden must not exceed six months within a twelve month period (including the interruption of the stay). See Skatteverkets ställningstagande (Swedish Tax Agency's position), 2005-02-14, dnr. 130 92654-05/111. See also www.skatteverket.se/rattsligvagledning.

What income is taxable?

Taxable income includes cash payments or other forms of remuneration for artistic or sporting activities which are performed in Sweden or on board a Swedish vessel. Tax is also deducted when payment is made by invoice.

For an organizer domiciled outside Sweden taxable income comprises those revenues that are received when a performance is given in Sweden or on board a Swedish-registered vessel. Normally, this income includes income from tickets and advertising but also from the sale of programmes, stickers, etc.

Exemptions from taxation

- Voluntary payments to street musicians and the like.
- Income from business activities which are conducted from a permanent establishment in Sweden (other taxation regulations apply).
- Income from royalties or periodic fees for the use of tangible or intangible assets. Remuneration from Swedish radio or television is here regarded as royalty, with the exception of payment for first-time broadcasting from a station in Sweden (in some cases, other taxation regulations apply).
- Remuneration for essential travel or transport expenses, as well as allowance for board and lodging in connection with artistic or sporting activities in so far as the allowance is paid for by the organizer/payer. Expenses shall be accounted for e.g. by way of receipts.
- Remuneration other than cash payment from a payer, provided that the total value of the

remuneration does not exceed 3 % of basic amount during any one accounting period.

- For certain organizers who are not domiciled in Sweden there are additional exemptions.

Tax rate

A tax rate of 15 % is levied on taxable income.

Tax deduction

Those who make cash payments or other forms of remuneration to a person who is liable to special income tax for non-resident artists and athletes (A-SINK) must deduct such tax.

Double taxation treaties

A non-resident person who derives taxable income from Sweden must, as a rule, also pay tax in his or her country of residence. To avoid double taxation of the same income Sweden has entered into treaties with other countries. These are called double taxation treaties. In some cases, the provisions of the double taxation treaty can mean that special income tax need not to be paid.

Note that income exempt from taxation due to a double taxation treaty must still be accounted for.

Taxation in accordance with the Income Tax Act

Those subject to the rules relating to special income tax for non-resident artists or others may request that they are instead taxed in accordance with the provisions of the Income Tax Act. Please contact the Swedish Tax Agency for further details.

Repayment of tax

If too much tax has been deducted, the taxpayer has the right to be credited with any excess amount or, in certain cases, to have it refunded. A written application should be made to Skatteverket, SE-205 30 Malmö. The application must be submitted no later than six calendar years after the year in which the remuneration was paid.

Employer's contributions

Employer's contributions must be paid on all wages and other remuneration paid to artists and athletes in accordance with the legislation relating to special income tax for these groups (A-SINK).

The basis for employer's contributions shall not include the following:

- Reimbursement for costs associated with necessary travel or transportation. This also includes meals and lodging benefits in connection with

the artistic or athletic activities that are paid specifically by the organizer/payer. It must be possible to provide documentation of such costs, e.g. receipts.

- Compensation in a form other than cash, if the total value from a payer during one reporting period does not exceed three percent (0.03) of the price base amount.
- Compensation, which in total during the income year, is under half a base amount if the payer represents a non-profit sports association and the receiver is an athlete.

Employer's contributions are to be paid only on remunerations paid to natural persons. Those who pay compensation to a foreign company (legal entity) that is taxed in accordance with the A-SINK Act are not required to pay employer's contributions.

If you engage an artist or athlete from a different country belonging to the EU/EEA for a short-term engagement, there may be other rules that apply to the employer's contributions. According to a special EU regulation, a person who normally works for several companies or employers located in any of the various member states belong to the social insurance system of the country where he or she resides. It also means that social insurance is paid in that country. For example, if you engage an artist from another country belonging to the EU/EEA for one or a few engagements and the person also works as an artist in his/her own country or in a different EU/EEA country, the starting point is thus that you do not need to pay employer's contributions in Sweden. In instances where there is uncertainty, you should request that the person whose services you have engaged present an A1/E 101 certificate, which shows that he/she belongs to the social insurance system of his/her own country.

If the artist or athlete is to be covered by the social insurance system of another country, you are obliged to pay contributions there in accordance with its rules.

Reporting and payment

PAYE return

The basis for employer's contributions and deducted tax must be reported in a PAYE return by the 12th day of the month following the payment (however, in January and August, the deadline is the 17th). The size of the contribution depends on the age of the recipient. The PAYE return shows the various contribution rates, along with the age groups to which they apply. Employer's contributions must be paid into the payer's tax account no later than the reporting deadline.

Co-ordination number

The Swedish co-ordination number (or personal identity number) of the recipient must be stated in the PAYE return. Co-ordination numbers are allocated to individuals who are not registered but are nonetheless subject to, e.g., Swedish tax and social insurance rules. Certain personal details are required for the Swedish Tax Agency to be able to allocate a co-ordination number. Complete the form "Underlag för tilldelning av samordningsnummer för personer som omfattas av A-SINK" (SKV 2730) [Basis for allocation of a co-ordination number for individuals who are subject to the Act on Special Income Tax for Non-resident Artists and Others], which is available to download at www.skatteverket.se. A copy of a passport or other identity document must be enclosed.

Income statement

The PAYE return replaces the income statement KU14 (SKV 2303) and it is therefore important that it is meticulously filled in.

Special tax return – non-resident organizer

Non-resident organizers who have been in receipt of income must themselves report and pay tax. Reporting the basis for this tax and the taxable amount must be done in a special tax return, which must be submitted no later than the 12th of the month after the month in which they received these taxable remunerations (the 17th, with respect to January and August).

This tax return can be obtained by contacting Skatteverket, A-SINK, SE-205 30 Malmö.

If non-resident organizers pay a remuneration to artists that are to be taxed in accordance with the Act on Special Income Tax for Non-resident Artists and Others, they must also submit an appendix to the PAYE return, as explained above.

Making a payment?

Payments are to be made to the Swedish Tax Agency's bankgiro account 5050-1055. Pay online or use the payment slips that you received from the Swedish Tax Agency. The reference number (OCR) that you need in order to pay online is on the PAYE return, the tax account statement and the payment slips. You can also obtain it via www.skatteverket.se/ocr.

Interest on the tax account

A deficit on the tax account is considered as an interest expense. Further details of this are available in the Tax account brochure (SKV 408B) [Skattekontobroschyren, SKV 408].

Pay on time

Payments must be credited to the Swedish Tax Agency's bankgiro account no later than on the due date. The Swedish Tax Agency does not accept cash payments.

Payer is registered as an employer

If you pay compensation and if you are registered as an employer, you report the underlying information and the calculated amount of the contribution and deducted tax at the same time as you report the wages and employer's contribution for other employees.

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Example: This is how you complete the PAYE tax return per employee

Payment of wages in January 2023 to a musician from France for performances in January. Employer's contribution is to be paid in Sweden	10 000 kr
Tax deduction A-SINK 15%	1 500 kr
Remuneration travel expenses	2 000 kr

Reporting in the PAYE return on the form SKV 4788 Arbetsgivardeklaration Individuppgift (PAYE tax return Individual data form)

Page 1	
Box 215	Personal Identity-/co-ordination/company registration number 000000-0000
Box 011	Gross wages subject to contribution 10 000 kr
Page 2	
Box 275	Tax deduction, A-SINK 1 500 kr
Box 036	Remuneration/benefit regarding housing and travel to and from employment/performance (only SINK, A-SINK) 2 000 kr
Box 112	The nature of the business (A-SINK)

Swedish Tax Agency **PAYE-tax return Individual statement form** 1 (2)

Please, use our e-service "PAYE-tax return" at Mina sidor (My Pages). If you need information on how to fill in the PAYE-tax return, please find information at www.skatteverket.se How to fill in PAYE-tax return.

Reporting period: 006 2023-02
Statement number: 670

Registered employer
Personal identification, coordination or corporate identification number: 578001-6530
Name: _____
Reduced fee, first employee:

Payee
Personal identification, coordination or corporate identification number: 000000-0000
Name: _____
Street address: _____
Postal number: _____ City or Town: _____ Country code: _____
Workplace number: 060
Workplace Street Address: 245 _____
Workplace City or Town: 246 _____

Taxes
Preliminary deducted tax: 001 _____
Remuneration that is included in the basis for employer contributions and special payroll tax on earned income (SLF):
Cash gross salary, etc: 011 1,000,00

Remuneration not included in the basis for social security contributions
Taxable car benefit: 013 _____
Fuel with car benefit: 018 _____
Payment for fuel for car benefit: 098 _____
Other taxable benefits: 012 _____
Housing benefit, one-and-two family dwelling: 041 _____
Housing benefit, not one-and-two family dwelling: 043 _____
Deduction for expenses incurred in the course of employment: 019 _____
Settlement from non-taxable reimbursement: 010 _____
Other benefits: 048 _____
Benefits has been adjusted:

Other remunerations
Employee stock options that are not to be taxed as a benefit and that have been exercised to acquire shares: 089 _____
Employment pension: 030 _____
Certain non-taxable forms of remunerations to foreign experts etc: 035 _____
Remunerations that is not carrying entitlement to tax reduction on income from work (tax credit for earned income): 032 _____
Certain deductions: 037 _____

Cost reimbursements
Car remuneration: 050 _____ Per diem: 051 _____
Other reimbursements of expenses: 020 _____

SKV-4788-05-1 578001-6530

Swedish Tax Agency **PAYE-tax return Individual statement form** 2 (2)

The PAYE-tax return shall be available at the Swedish Tax Agency on the due date. The return shall be sent to: Skatteverket Arbetsgivardeklarationer FE 4703, SE - 105 81 Stockholm, Sweden.

Reporting period: 006 2023-02
Statement number: 670

Registered employer
Personal identification, coordination or corporate identification number: _____
Name: _____

Payee
Personal identification, coordination or corporate identification number: 000000-0000
Name: _____
Street address: _____
Postal number: _____ City or Town: _____ Country code: _____
Workplace number: 060
Workplace Street Address: 245 _____
Workplace City or Town: 246 _____

Taxes
Tax deducted SINK: 274 _____
Tax deducted A-SINK: 275 1,500
Tax exempt under tax treaty: 114 _____
Decision not to make tax deduction because the income is not taxable in Sweden: 276 _____ Local employee: 253 _____
Employee of a foreign delegation in Sweden who under a tax agreement is liable to pay tax in the country of the delegation: 094 _____

Remunerations that is included in the basis for employee contributions
Cash remuneration: 128 _____
Taxable car benefit: 127 _____
Fuel with car benefit: 129 _____
Other taxable benefits: 126 _____
Housing benefit, one-and-two family dwelling: 123 _____
Housing benefit, not one-and-two family dwelling: 124 _____

Remuneration not included in the basis for social security contributions
Taxable car benefit: 013 _____
Fuel with car benefit: 018 _____
Payment for fuel for car benefit: 098 _____
Other taxable benefits: 012 _____
Housing benefit, one-and-two family dwelling: 041 _____
Housing benefit, not one-and-two family dwelling: 043 _____
Deduction for expenses incurred in the course of employment: 019 _____
Settlement from non-taxable reimbursement: 010 _____
Other benefits: 048 _____
Benefits has been adjusted:

Other remunerations
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Certain deductions: 037 _____

Cost reimbursements
Car remuneration: 050 _____ Per diem: 051 _____
Other reimbursements of expenses: 020 _____

Other remunerations
Remuneration/benefit pertaining to residence and travel to and from employment/function (SINK, A-SINK only): 036 2,000
Nature of business operations (A-SINK): 112 Musician at a concert

Non-Swedish business information
Foreign tax identification number (TIN): 252 _____
Country code (TIN): 076 _____
Country code, non-Swedish citizenship: 081 _____
Country code of the country where the work was performed: 090 _____

Tax credit for RUT-work or ROT-work
Basis for tax credit for RUT-work: 021 _____
Basis for tax credit for ROT-work: 022 _____

Capital income
Rent remuneration: 039 _____

Merchant marine employee information
Ship signal: 026 _____
Number of days with marine income: 027 _____
Short sea shipping/Deep sea shipping: 028 _____
Short sea shipping: Deep sea shipping:

303 The payee is not related to the non-Swedish employers permanent establishment in Sweden: 223 _____
Name of vessel: _____

SKV-4788-05-2 578001-6530

When a payer is not registered as an employer

If you pay compensation for work and are not registered as an employer, you need to register so you can file a PAYE return. In your PAYE return, you must declare salaries, employer contributions and deducted preliminary tax. You can either register on the business services web-site www.verksamt.se, or by filling in the paper form for business registration (SKV 4620, which is in Swedish). This is how to notify the Swedish Tax Agency that you wish to register as an employer.

Please note that foreign businesses must use our e-service "Registration of foreign companies in Sweden" or fill in form SKV 4632b "Tax application for foreign entrepreneurs".

Further information is available in Swedish in our brochure about business registration, "Företagsregistrering" (SKV 418).

You will find instructions for filling in a PAYE tax return: Individual statement form (SKV 4788) on the previous page.

Example: Here's how to register as an employer

A business that is not registered as an employer engages three musicians from Germany to play at a party. In order to be able to declare salaries, employer contributions and deducted preliminary tax for them in a PAYE return, the business is required to be registered as an employer. It can either register as an employer on www.verksamt.se, or by filling in the paper form for business registration, SKV 4620.

 Skatteverket <small>För information om hur du fyller i blanketten, läs broschyren Företagsregistrering (SKV 418). Använd gärna e-tjänsten Registrera företag på www.verksamt.se i stället om du har möjlighet.</small>		Företagsregistrering F-skatt - Arbetsgivare - Moms	
		OBS! Skicka alltid in blankettens båda sidor.	
Ansökan/anmälan avser			
<input type="checkbox"/> F-skatt <input type="checkbox"/> FA-skatt (endast enskild näringsidkare) <input checked="" type="checkbox"/> Arbetsgivarregistrering <input type="checkbox"/> Momsregistrering			
Kontaktperson i detta ärende			
Namn <i>Storstads HB</i>		Telefonnummer	
A. Uppgifter om företaget			
Namn		Person-/organisationsnummer <i>969696-1234</i>	
<input type="checkbox"/> Enskild näringsidkare <input type="checkbox"/> Aktieföretag <input checked="" type="checkbox"/> Handels- och kommanditiföretag <input type="checkbox"/> Ekonomisk förening		Annan företagsform - ange vilken	
Verksamheten är <input type="checkbox"/> Nystartad <input type="checkbox"/> Övertagen <input type="checkbox"/> Ombildad		Tidigare person-/organisationsnummer	
Datum för första bokslut (åååå-mm-dd)		Telefonnummer	
Postadress inkl. postnummer och ort <i>Storgatan 10 121 34 Storstad</i>		Telefonnummer	
Företagets besöksadress inkl. postnummer och ort (om annan än postadress)		Bedriver företaget verksamhet på flera fasta adresser? <input type="checkbox"/> Ja <input type="checkbox"/> Nej	
B. Uppgifter om verksamheten (Fylls i av alla) <small>Andel av total verksamhet avgörs av hur stor del verksamhetsgrenen har av total omsättning. Summan av alla verksamheter ska vara 100%. Behöver du fler rader kan du lämna uppgifterna under övriga upplysningar. SNI-koder hittar du på www.sni2007.scb.se.</small>			
Verksamhet 1	SNI-kod	Andel av total verksamhet %	
Verksamhet 2			
Verksamhet 3			
<small>Om företaget bedriver kontanthandel ska du anmäla ditt kassaregister på Skatteverkets webbplats: skatteverket.se/kassaregister.</small>		Summa 100 %	
C. Beskrivning av verksamheten			
Beskriv din verksamhet så tydligt som möjligt			
D. Uppgifter om ägare i fåmansföretag <small>Lämna uppgifter om samtliga ägare. Uppgifterna avgör t.ex. vem som förväntas deklarerar som ägare/delägare i ett fåmansföretag. Behöver du fler rader kan du lämna uppgifterna under övriga upplysningar. Läs mer om fåmansföretag på skatteverket.se.</small>			
Namn på delägare	Pers.-/org.-/VAT-nummer	Antal aktier/andelar	
		Summa, totalt antal aktier/andelar	
E. Uppgifter för registrering som arbetsgivare			
Datum för första löneutbetalning <i>24 March</i>	<input type="checkbox"/> Företaget ska delta i offentlig upphandling eller få anställningsstöd* och behöver bli registrerat som arbetsgivare redan från första anställningsdatum	Datum för första anställning	
Antal månader per år som lön ska betalas ut	Beräknat antal anställda <i>3</i>	Beräknad lönesumma för ett år (12 månader) <i>15 000 kr</i>	
<small>* Mer information om anställningsstöd finns på arbetsformedlingen.se/arbetsgivare</small>			

24-hour self-service:

Webb site: skatteverket.se

Personal service:

Call Skatteupplysningen,
within Sverige: 0771-567 567,
from abroad: +46 8 564 851 60

