

# VAT and PAYE return brochure

**How to fill in your VAT and PAYE (employer's contribution + deducted tax) return.**

**This brochure is for:**

- **companies that have to declare VAT in their VAT and PAYE returns**
- **employers.**

## CONTENTS

<p><b>Filing your VAT and PAYE return and paying into your tax account</b> ..... 3</p> <p><b>VAT and PAYE return</b> ..... 4</p> <p>    When will the VAT and PAYE return arrive? ..... 4</p> <p>    Who has to file a VAT and PAYE return? ..... 4</p> <p>    Filing your VAT and PAYE return online or on the original form ..... 4</p> <p>    Signature ..... 4</p> <p>    When and where to file your VAT and PAYE return ..... 5</p> <p>    Accounting period ..... 5</p> <p>    How to fill in the VAT and PAYE return ..... 5</p> <p>    Should you correct information in a previously filed return? ..... 5</p> <p>    Ordering your VAT and PAYE return online or by phone ..... 6</p> <p>    Filing for an extension of time for your VAT and PAYE return, and for payment ..... 6</p> <p><b>Payment</b> ..... 6</p> <p>    How much should you pay? ..... 6</p> <p>    How should you pay? ..... 6</p> <p>    When should you pay? ..... 6</p> <p>    Interest on your tax account balance ..... 6</p> <p><b>Filing and payment dates</b> ..... 7</p> <p>    The closing date for returns is on the VAT and PAYE return form ..... 7</p> <p>    The taxable basis for VAT determines filing and payment dates ..... 7</p> <p>    Taxable basis not exceeding SEK 40 million ..... 7</p> <p>    Taxable basis exceeding SEK 40 million ..... 7</p> <p><b>How to fill in the VAT section of the VAT and PAYE return</b> ..... 8</p> <p>    VAT to declare for the period ..... 8</p> <p>    Calculate your payment ..... 15</p> <p>    Do you need an extra form? ..... 15</p> <p><b>VAT on an income tax return</b> ..... 15</p>	<p><b>How to fill in the employer section of the VAT and PAYE return</b> ..... 16</p> <p>    Employer's contribution to declare for the month ..... 16</p> <p>    Gross salary, benefits in kind and expense deductions ..... 16</p> <p>    Employer's contribution calculation basis</p> <p>        • Employer's contributions ..... 16</p> <p>    Employer's contribution deduction basis</p> <p>        • Deductions ..... 17</p> <p><b>Deducted tax to declare for the month</b> ..... 18</p> <p>    Tax deduction basis • Deducted tax ..... 18</p> <p>    Total to pay (information which is not registered) ..... 19</p> <p><b>Decisions and appeals</b> ..... 20</p> <p>    Tax assessment decisions ..... 20</p> <p>    How to appeal ..... 20</p> <p><b>Liability and sanctions</b> ..... 20</p> <p>    Payment liability ..... 20</p> <p>    Duty to keep books and records ..... 21</p> <p>    Penalties ..... 21</p> <p>    Additional tax ..... 21</p> <p>    Criminal sanctions ..... 21</p> <p><b>Useful information</b> ..... 22</p> <p>    Discretionary taxation ..... 22</p> <p>    Link between bookkeeping and VAT and PAYE return ..... 22</p> <p>    Partnerships or jointly owned shipping companies ..... 22</p> <p>    Group registration for VAT ..... 22</p> <p>    Terminating a business ..... 22</p> <p>    Changing a company's legal structure or acquiring a business ..... 22</p> <p>    Special tax return ..... 22</p> <p>    EU sales list ..... 22</p> <p><b>Swedish Tax Agency e-services</b> ..... 23</p> <p><b>Glossary</b> ..... 23</p> <p><b>Forms and brochures to help you</b> ..... 24</p>
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Current dates and percentage rates can be found on the VAT and PAYE 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.

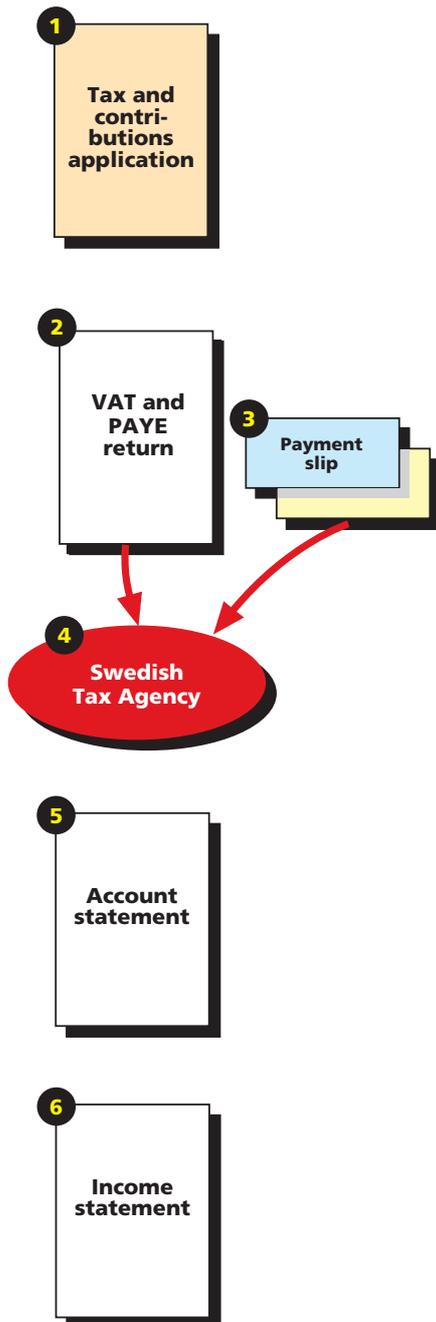
These brochures can be downloaded as .pdf files from our website: [www.skatteverket.se](http://www.skatteverket.se).

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.

# Filing your VAT and PAYE return and paying into your tax account

The VAT and PAYE return is used to report VAT, employer's contributions and deducted tax. In order to receive a VAT and PAYE return, you need to be registered for VAT and/or as an employer.

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



## Step by step

- 1 Submit the tax and contributions application to the Swedish Tax Agency
  - to arrange for F-tax and correct charging of preliminary tax
  - to become registered for VAT
  - to become registered as an employer.

After registration the Tax Agency will automatically send the VAT and PAYE return form and payment slip.

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

- 2 Complete the VAT and PAYE return and send it to the Tax Agency.

Companies or employers wishing to file electronically and access the tax account will find information and application forms at [www.skatteverket.se](http://www.skatteverket.se).

- 3 The company pays taxes and contributions for the month to the Tax Agency's plusgiro or bank giro account.

- 4 The Tax Agency records the VAT and PAYE return and the payment and checks whether there is a surplus or a deficit in the company's tax account.

- 5 If you have a debt (deficit) on your tax account, you will receive an account statement and a notice to pay. You must pay the debt, together with the new taxes and contributions that become due during the month, so that there is no debt outstanding the next time the tax account is checked. Accounts are usually checked on the first weekend of each month.

- 6 In January, employers must file income statements for the preceding year.

# VAT and PAYE return

The VAT and PAYE return is a single-sheet form printed on both sides. One side is used for reporting VAT and the other is for reporting employer's contribution and deducted tax. The envelope you receive also contains a duplicate form, information and a return envelope.

The following information will have been pre-printed on your return:

- 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.

Please make sure that the pre-printed information on the VAT and PAYE return is correct. If there is a mistake, contact the Swedish Tax Agency promptly.

The form also includes information about:

- the company's VAT registration number (if it is registered for VAT)
- Plusgiro and bank giro account numbers, as well as a reference number (OCR) for payment into the tax account.

## When will the VAT and PAYE return arrive?

You must be registered for VAT or as an employer in order to receive a VAT and PAYE return form. If you are registered, the VAT and PAYE return will be posted to you about a month before it is due to be filed, i.e. around the 15th of each month.

## Who has to file a VAT and PAYE return?

If a company is registered for VAT and does not report VAT in the income tax return it has to file a VAT and PAYE return. As an employer, you must submit a VAT and 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. Tax deducted, even on interest, always has to be shown in the VAT and PAYE return.

**Rule of thumb:** If you received a VAT and PAYE return, complete it and send it in. Failure to file a return leads to a late-filing penalty and discretionary taxation.

## One VAT and PAYE return for the entire company

The VAT and PAYE return must cover the entire company. Companies must report their declared VAT, employer's contribution and deducted tax each month. 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 VAT and PAYE return.

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

You must file the VAT and PAYE return using the Tax Agency's electronic service or on the original form sent out by the Tax Agency. If you file your return online, you can appoint a representative to sign it and file it.

Everything you need to file an electronic VAT and PAYE return can be found at [www.skatteverket.se](http://www.skatteverket.se) under the e-services menu, 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 return and read tax 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 return. If your business is a legal entity, the return must be signed by someone authorised to sign on behalf of the company.

## Representative

You may appoint a representative to sign the return and file it online.

The image shows two overlapping Swedish VAT and PAYE return forms. A large, semi-transparent watermark reading 'EXEMPEL' is placed across the forms. To the right of the forms, there is an orange rectangular box with the text 'Place stamp here' inside it.

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

## When and where to file your VAT and PAYE return

The return 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).

It is both quicker and more secure to send the return to the tax return address given to the left of your own address on the form. Use the enclosed envelope and don't forget the stamp.

### No annexes in the envelope

Do not attach any annexes with the VAT and PAYE return. If you want to provide more information than you can fit into the Further Information box, send it to your company's tax office.

## Accounting period

### VAT – monthly or three-monthly

Large companies must file a VAT return every month. Smaller companies declare VAT every third month (three-monthly accounting), but may choose to declare every month.

### Exemption from monthly VAT reporting

Trading partnerships and others that are not obligated to submit an income tax return may, following a decision by the Swedish Tax Agency, report the VAT for the entire fiscal year if their turnover for that year does not exceed SEK 200,000 (see "Taxable basis for VAT" on page 6).

### Employers – monthly

Employers must always declare employer's contributions and tax deducted in the month after the month in which the salary 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 VAT and 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.

Seasonal registration is not an option if you file VAT in the VAT and PAYE return. In that case you must also fill in the employer section each month. Nor can you 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 VAT and PAYE return

See pages 8–15 for information on how to fill in the VAT section. See pages 16–19 for information on how to fill in the employer's contribution and deducted tax section.

## Fill in all sections

If you are registered both for VAT and as an employer you must fill in both sections. Fill in both the payroll section and the deduction section in the employer section. Don't forget your signature!

### 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, 78 and 88

If you have no VAT to report, put a zero in box 49. 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 – 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 never need to specify these signs in the employer section, and usually not in the VAT section either.

However, you may need to change signs in the VAT section, e.g. due to crediting (of the tax account) the plus and minus signs may need to be changed, for matters such as crediting. In such cases, write the sign to the left of the amount in the box. Do not write any plus or minus signs in box 49.

### How to write the numbers

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

The numbers must be clearly written and fit inside the box. 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.

## Should you correct information in a previously filed return?

When you file your VAT and PAYE return, taxation decisions are regarded as based on the information in the tax return. If you feel the information should be corrected, request the Tax Agency to review its earlier decisions.

To request a review, either:

- file a new corrected tax return (preferably on line), *or*
- write to the Tax Agency and explain what should be corrected and why.

If you file a corrected tax return, write a brief explanation under “Information (Upplysningar)”. If you prefer to provide the explanation in a letter, refer to the letter instead. Send letters directly to your local tax office.

## Ordering your VAT and PAYE return online or by phone

Do you need a new form, perhaps to correct an old tax return? You can order it at [www.skatteverket.se/skattedeklaration](http://www.skatteverket.se/skattedeklaration) or via the service phone, 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 return, 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 VAT and PAYE 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 VAT and PAYE return comes in after the filing date, a penalty fee will be charged. This penalty is SEK 500 for a single late filing, and SEK 1 000 for repeated late filings.

# Payment

## How much should you pay?

You do your own calculations to see how much to pay for the month. You can do this in the “Calculate your payment” boxes on the VAT section and on the duplicate and information sheet. Add up the specific amounts. They may include VAT, employer’s contribution, deducted tax, and your F-or SA-tax. You may also have to pay other approved amounts or a supplementary amount.

## How should you pay?

Deposit your payment in the Tax Agency’s Plusgiro **489 01 03-7** or bank giro **5050-1055** account. You can pay online or use the payment slip you received from the Tax Agency. The reference number (OCR) that you need to pay online is on the VAT and PAYE return, the tax account statement and the payment slips. You can also obtain the number on [www.skatteverket.se](http://www.skatteverket.se).

## When should you pay?

Due dates for reporting and paying are listed in the tables on page 7.

If your company has an annual taxable basis for VAT of no more than SEK 40 million, you should, *as a rule, pay on the 12th*. If your company has a taxable basis of more than SEK 40 million, you should pay *twice a month, normally on the 12th and 26th*. This also applies if your company has been authorised to report on the 26th even though the taxable basis does not exceed SEK 40 million.

You must pay VAT *once a year* if your company is to submit VAT data in a VAT and PAYE return for a complete fiscal year according to a decision by the Swedish Tax Agency. (See page 5, “Exemption from monthly VAT reporting”). In such cases, the due date is the twelfth day of the second month following the end of the accounting period.

### **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.

### **Taxation decisions**

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 “Skattekontobroschyren” [Tax Account Brochure] (SKV 408).

### **Pay on time**

The payment must be recorded in the Tax Agency’s Plusgiro or bank giro account 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 contribution and deducted tax, as well as payment dates for F-or SA-tax

### The closing date for returns is on the VAT and PAYE return form

The VAT and PAYE return form is sent out around one month before each closing date for returns. You can see the closing date for filing and the month (period) for which VAT, employer's contribution and deducted tax are to be declared on the VAT and PAYE return form. If your company has three-monthly VAT, you will receive the VAT section with the VAT and PAYE return form that is sent out in April, July, October and January, i.e. every third month. In the other months these employers receive only the employers' section.

The tables below show the dates by which the Tax Agency should receive your VAT and PAYE return, and by when payment should be recorded in the Tax Agency's Plusgiro or bank giro account.

### The taxable basis for VAT determines filing and payment dates

If you are an employer and are not VAT registered, or a company with a taxable basis for VAT that does not exceed SEK 40 million annually, you must file the VAT and PAYE return and the payment must be recorded in the Tax Agency's account no later than on the 12th of the month (see "Taxable basis for VAT", page 6). However, for January and August the due date is the 17th.

For companies with an annual turnover exceeding SEK 40 million, employer's contribution, deducted tax and F-or SA-tax payments must be recorded by the 12th day of each month (the 17th in January). The VAT and PAYE return must be filed and VAT paid by the 26th of the month. Companies with a taxable basis not exceeding SEK 40 million may request permission to file the VAT and PAYE return and pay VAT on the same dates as companies with a taxable basis exceeding SEK 40 million.

## Taxable basis not exceeding SEK 40 million

Your company files a return and pays once a month. The VAT and PAYE return shows whether the company is to declare VAT every month or every three months. Three-monthly VAT is declared and paid in May, August, November and February.

### Filing and payment dates\*

12 February	12 March	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 December, and F- or SA-tax.

Companies with three-monthly VAT file and pay employer's contributions and deducted tax on 12 March and 12 April and VAT, employer's contributions and deducted tax on 12 May.

## Taxable basis exceeding SEK 40 million

Your company files a return once a 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 March	12 April	12 May	12 June	12 July
<b>12 August</b>	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 March	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.

# How to fill in the VAT section of the VAT and PAYE return

## VAT to declare for the period

This tells you which month the return is for (see “Accounting period – month” on page 5). This information and the information in box 01 (Filing deadline) and 02 (National/Company Registration Number) may not be changed.

The term “EC” has been replaced with “EU” according to the Lisbon Treaty. The term “EU” has therefore been used throughout in the information below. However, the term “EC” is still used in the VAT and PAYE return (SKV 4700).

## 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. Sales to purchasers in other EU countries are also classified as sales subject to VAT in Sweden.

This applies if the purchaser in the other EU-country

- is not registered for VAT, e.g. a private individual or
- is a trader who does not quote a valid VAT registration number.

If you own horses, you report here any prize money from trotting and galloping sports for which Svenska Travsportens Centralförbund (STC) or Svenska Galoppförbundet (SG) report output VAT. The output VAT on prize money is reported centrally by STC and SG. Consequently you do not report output VAT yourself.

### 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. You must have a decision from the Tax Agency indicating that you are voluntarily subject to VAT for the premises. If the Tax Agency has not made such a decision, you may not charge your tenants VAT.

## **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 bracket, 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 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.

### 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
- For accounting periods during 2010:
  - cultural, educational, sporting and scientific services, and services of an entertainment nature or similar activities.
- For accounting periods during from and including 2011:
  - admission to cultural, educational, sporting and scientific events, and events of an entertainment nature or similar events.

- 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 from a foreign trader in Sweden who has not applied for tax liability 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.
- For accounting periods up to and including 2010:
  - purchase of gas through the distribution network for natural gas and of electricity from a foreign trader, if you are a tax liable reseller or use the goods in Sweden.
- For accounting periods from and including 2011:
  - purchase of gas, electricity, heating or cooling from a foreign trader for which you, as a tax-liable reseller or consumer of the product in Sweden, are obligated to pay tax.

### 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 connected with properties in Sweden that are performed by a foreign trader who has not applied for tax liability for sales to VAT-registered purchaser in Sweden.
- For accounting periods from and including 2011:
  - 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 bracket, 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 because the customer has quoted a valid VAT registration number 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 done by a foreign trader for direct transfer to a place 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 and PAYE return.

This is also where you should report 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.

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.

#### **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 Sale of services to a trader in another EU country under the main rule**

Here you report the value of services you have sold VAT-free to a trader in another EU country under the main rule governing sale to traders. 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
- For accounting periods during 2010:
  - cultural, educational, sporting and scientific services, and services of an entertainment nature or similar activities.

- For accounting periods during from and including 2011:
  - admission to cultural, educational, sporting and scientific events, and events of an entertainment nature or similar events.
- 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 and PAYE 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 main rule and that you sell to a trader in another EU country, compare box 39.
- services relating to agency, transport or work performed on movable property that you sell to a person who is not a trader 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.
- The sale of goods and certain property services by a foreign trader to VAT-registered purchasers in Sweden, where the foreign trader has not applied for tax liability for the sale.
- Sales of gold material or semi-finished products with at least 325 parts per thousand purity.
- Sales 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.
- For accounting periods from and including 2011:
  - sale of emissions rights for greenhouse gases.

## 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
- investment gold when you are not voluntarily subject to VAT for turnover.
- For accounting periods up to and including 2010:
  - gas through the distribution network for natural gas and of electricity to a foreign tax-liable reseller or to someone who uses the product outside of Sweden.

- For accounting periods from and including 2011:
  - gas, electricity, heating or cooling to a foreign tax-liable reseller or to someone who uses the product outside of Sweden, when that person are obligated to pay tax for the purchase.

Examples of allowances:

- certain EU grants
- trade subsidies.

### EU sales list

An EU sales list must in some cases be submitted even if the service is not tax liable when traded in Sweden. This applies to services covered by the main rule if the purchaser is a foreign trader who is established in an EU country where the services are tax liable. Where an EU sales list is to be submitted, the amount must also be reported in box 42 in a VAT and PAYE return form.

Examples of services that must be reported:

- Certain transports of goods see the brochure "Moms på varutransporttjänster – omsättningsland (SKV 557) (only available in Swedish).
- For accounting periods from and including 2011:
  - artist's fee.

## 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. If Mathias is only registered for VAT, he signs on the VAT side of the form. If he is registered for both VAT and PAYE, he signs on the PAYE side of the form when both parts of the return (both VAT and PAYE sections) have been filled in.

In the box "Calculate your payment" Mathias can, if he wishes, write his summary of how much he has to pay or will receive.

Deklarationen ska finnas hos Skatteverket senast på deklarationsdagen  
SKATTEVERKET  
SKATTEKONTOR STOCKHOLM 3  
Telefon 0771-567 567  
Bankgiro, plusgiro och referensnummer (OCR), se kopian.  
Deklarationsadress  
Skatteverket  
Skattedeclarationer, moms/arb.giv  
SE-105 80 Stockholm

**Skattedeklaration**  
01 Deklarationsdag 2011-05-12  
02 Person-/Organisationsnummer 611111-2956  
Momsregistreringsnummer (VAT-nummer) SE611111295601

Mathias  
EDINSV  
131 47

**Moms att deklarerar för januari - mars 2011**  
Ange endast kronor, ej ören

**A. Momspliktig försäljning eller uttag exklusive moms**  
Momspliktig försäljning 05 300 000 00  
06  
07  
08

**B. Utgående moms på försäljning eller uttag i ruta 05 - 08**  
10 + 75 000 00  
11 +  
12 +  
Utgående moms 25 %  
Utgående moms 12 %  
Utgående moms 6 %

**C. Momspliktiga inköp vid omvänd skattskyldighet**  
20  
21  
22  
23  
24  
Övriga inköp av tjänster

**D. Utgående moms på inköp i ruta 20 - 24**  
30  
31  
32  
Utgående moms 25 %  
Utgående moms 12 %  
Utgående moms 6 %

**E. Försäljning m.m. som är undantagen från moms**  
35  
36  
37  
38  
39  
40  
41  
42

**F. Ingående moms**  
48 - 60 000 00  
Ingående moms att dra av

**G. Moms att betala eller få tillbaka (ifylls alltid)**  
49 = 15 000 00  
Moms att betala eller få tillbaka

**Beräkna din betalning**  
Moms att betala/återfå  
Arbetsgivaravgift  
Avdragen skatt  
F- eller SA-skatt  
Att betala/få tillbaka

**Underskrift**  
Underskrift (behörig firmatecknare)  
Mathias Johnsonsson  
Namnförtydligande  
Kontaktperson  
Telefonnummer  
123 45 67

**Upplysningar** (Upplysningar kan bara lämnas i rutan)  
03 Administrativ kod  
22 0199

SKV 4700 10 03

Samråd enligt SRS 1988:889 har skett med Näringslivet. Regler för  
Statistiska centralbyrån (SCB) använder uppgifterna i skattedeklarationen för framställning av st

Hysesinkomster vid frivillig  
skattskyldighet

Inköp av varor från ett  
annat EG-land  
Inköp av tjänster från ett  
annat EG-land enligt  
huvudregeln 1  
Inköp av tjänster från ett  
land utanför EG 2  
Inköp av varor i Sverige 3  
Övriga inköp av tjänster

Försäljning av varor till  
ett annat EG-land 4  
Försäljning av varor  
utanför EG  
Mellanmans inköp av  
varor vid trepartshandel  
Mellanmans försäljning av  
varor vid trepartshandel 4  
Försäljning av tjänster till  
näringsidkare i annat EG-  
land enligt huvudregeln 1,4  
Övrig försäljning av tjänster  
omsätta utanför Sverige  
Försäljning när köparen är  
skattskyldig i Sverige  
Övrig försäljning m.m.  
Förklaringar till fotnoter 1 - 4, se kopian

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

Link to English translation of this form.  
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 return.

## Calculate your payment

If you want to “Calculate your payment”, you can do so in the box in the VAT section or on the duplicate (see “Payment” on page 6). Add VAT to pay or to be refunded to other taxes and fees, e.g. F-tax, that you have to pay.

## Do you need an extra form?

If you have excess input VAT and wish to file a VAT report before the usual calendar month, you can request an extra form for the VAT and PAYE 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 “Skattekonto-broschyren” [Tax account brochure] (SKV 408).

# VAT on an income tax return

VAT must be reported on either the VAT and PAYE return (skattedeklarationen) or the income tax return (inkomstdeklarationen).

VAT is reported in the income tax return if you meet the following three criteria:

- Your taxable basis for VAT does not exceed SEK 1 million. 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 the value of intra-community acquisitions and imports is not included.
- You are obliged to file an income tax return.
- You do not conduct operations in a trading company or are not the legal representative of a group.

At your request, however, even if you fulfil the above criteria, the Tax Agency will permit you to declare VAT on a single VAT and PAYE return. This permission is valid for the entire fiscal year, and for at least the two consecutive fiscal years.

If you do not report VAT in a VAT and PAYE return you have to report VAT in the VAT appendix (SKV 2168) to your income tax return. This means that you report VAT for an entire fiscal year. The filing date for VAT returns is the same as for the income tax return.

If you report VAT in the income tax return there are no special payment dates for VAT. The VAT that you have to pay is included in the final tax and should be included in the calculation of the F- or special A-tax that you have to pay every month.

# How to fill in the employer section of the VAT and PAYE return

## Employer's contribution 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 1000. Remuneration to individuals born in 1937 or earlier should not be included in the reporting of employers' contributions, but should be deducted from tax.

### 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

Report all benefits in kind (car, meals, accommodation, etc). Report fuel benefits at their actual taxable value, i.e. the actual value should not be calculated at 1.2.

*Tip: Many employers report the same amount in boxes 50, 53 and 55 and nothing in the rest of the calculation basis; in this case it is enough to write this amount once in box 55.*

### 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 procent-satser" [Facts for employers and companies on dates, amounts and percentage rates] (SKV 463), appendix to the January VAT and PAYE return.

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

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

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

### Boxes 55–56 Full employer's contribution for employees born 1946–1984

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 2011 this applies to those born between 1946–1984. In 2012 it will apply to those born in 1947–1985, 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 1985–

The employer pays lower contributions for an employee up to and including the age of 26. In 2011 this applies to persons born in or after 1985. In 2012 it will apply to per-

sons born in or after 1986, and so on. (For employees at embassies and companies without a permanent place of business 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 1938–1945

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 2011, this applies to employees born between 1938 and 1945; in 2012 it will apply to people born between 1938 and 1946, 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 place of business 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 2011 this applies to employees born in 1946 or later. In 2012 it will apply to employees born in 1947 or later, and so on. Salaries and employer's contributions 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 contributions for an employee up to and including the age of 26. In 2011 this applies to persons born in or after 1985. In 2012 it will apply to persons born in or after 1986, 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 contribution in box 65. Then write the total employer's contribution for them in box 66.

*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 VAT and PAYE return.*

Special payroll tax is payable on certain earned income such as provision for profit sharing foundations and premiums 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 payroll tax] (SKV 401).

The employer pays lower contributions for an employee up to and including the age of 26. In 2011 this applies to persons born in or after 1985. In 2012 it will apply to persons born in or after 1986, and so on.

## **Employer's contribution deduction basis • Deductions**

You may deduct from employers contributions (regional support) only if you are an employer engaged in activities from a permanent establishment in certain business sectors within the support areas.

### **Boxes 75–76 Regional support**

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 2011 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 VAT and 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 contribution (boxes 56–70), subtract tax deductions (boxes 74 and 76) and write the total in box 78.

# 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)**

Write the calculation basis on which the tax deduction is made (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.

### **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**

Traders, asset management firms, banks and credit institutions that 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 April 2011 the company paid:

- SEK 65 000 to employees born in 1946–1984
- SEK 10 000 to one employee born in 1989
- SEK 20 000 to one employee born in 1938.

From these salaries he has deducted tax totalling SEK 32 000. When he started the company he borrowed money from his mother (private individual). In April he paid her interest. From the interest, SEK 4 000, he deducted SEK 1 200 in taxes.

#### **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 1985–" 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 1938–1945", 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.

*The example continues on the next page.*

Example contd. from previous page:

### Tax deduction

Mathias had made a tax deduction from wages and interest. He writes the wage basis, 95 000, in box 81 and the tax deduction from wages, 32 000, in box 82. Then he fills in the interest amount, 4 000, in box 85 and the tax deduction from interest, 1 200, in box 86. Finally he adds up the "Total tax deduction basis" and "Total deducted tax" and writes 99 000 (95 000 + 4 000) in box 87 and 33 200 (32 000 + 1 200) 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, 58 446, in the "Total to pay" box (which is not numbered).

He can also make his payment calculation on the duplicate or on the VAT side of the return.

Deklarationen ska finnas hos Skatteverket senast på deklarerationsdagen (deklarationsadress, se andra sidan)

Mathias Johansson

**Skattedeclaration**

01 Deklarationsdag 2011-05-12 02 Person-/Organisationsnummer 611111-2

Betal din skatt till  
Plusgiro 489 01 03-7  
Bankgiro 5050-1055

**Arbetsgivaravgifter att deklarerar för april 2011**

Bruttolön, förmåner och kostnadsavdrag

50	Avgiftspliktig bruttolön utom förmåner	95,000
51	Avgiftspliktiga förmåner	
52	Kostnadsavdrag	
53	Sammanlagt underlag för arbetsgivaravgifter och särskild löneskatt	95,000

(Ruta 53 = 55 + 57 + 59 + 65 + 69)

**Underlag för arbetsgivaravgifter**

55	Full arbetsgivaravgift för födda 1946 - 1984	65,000
57	Arbetsgivaravgift för födda 1985 -	10,000
59	Ålderspensionsavgift för födda 1938 - 1945	20,000
65	Ambassader och företag utan fast driftställe i Sverige samt särskild löneskatt	
67	Kod	USA, Kanada, Québec
69		

**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		
70		

Anges endast kronor, ej ören

**Underlag för avdrag från arbetsgivaravgifter**

75	Regionellt stöd, underlag (= 55 + 57)	
77	Summa underlag (Uppgiften registreras ej)	

**Avdrag**

76	Avdrag regionalt stöd	
78	Summa arbetsgivaravgift	24,014

**Avdragen skatt att deklarerar för**

Underlag för skatteavdrag

81	Lön och förmåner inkl. SINK	95,000
83	Pension, livränta, försäkringsersättning inkl. SINK	
85	Ränta och utdelning	4,000
87	Summa underlag för skatteavdrag	99,000

**Avdragen skatt**

82	Från lön och förmåner	32,000
84	Från pension m.m.	
86	Från ränta och utdelning	1,200
88	Summa avdragen skatt	33,200
	Summa avgift och skatt att betala	57,214

\* Ruta 66, födda 1946-1984 = 22,19 %  
födda fr.o.m. 1985 = 13,19 %  
vissa försäkringar och avsättning till vinstandelsstiftelser = 24,26 %

**Underskrift**

Underskrift (behövs firmatecknare)  
Mathias Johansson  
Namnförtydligande  
Kontaktperson  
Telefonnummer  
123 45 67

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

03 Administrativ kod  
13 0199

SKV 4700 10 02

[Link to English translation of this form.](#)

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 return.

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

The percentage rates and calculations in the example apply to April 2011. Current percentage rates are always pre-printed on the VAT and PAYE return for the month you are declaring.

### Total to pay (information which is not registered)

In the final box on the employer side of the 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 dupli-

cate or on the VAT side of the return (see "Payment" on page 6). Add the "Total to pay" from the employer side of the return to the F-tax and VAT to pay or recover (in which case subtract the latter) on the VAT side.

# Decisions and appeals

## Tax assessment decisions

A tax assessment decision determines whether the company is to pay or recover tax, as well as how much. Thus the tax assessment decision only determines whether the tax account is to be debited or credited, and the amount. It does not deal with payment or refund questions.

A decision on VAT, deducted tax and employer's contribution is made for each accounting period. Once the return has been filed on time, the tax assessment decision is regarded as having been made in accordance with the return. If a VAT and PAYE return has not been filed or if tax has not been reported, each such unreported tax is considered to have been determined at SEK 0. In such cases the Tax Agency sends no formal decision to the company.

If the tax cannot be determined on the basis of the return or any other documentation, or if the company has not filed a return, the Tax Agency may determine the tax on reasonable grounds. This is known as discretionary assessment.

## Review

A review may be requested within six years of the end of the calendar year in which the fiscal year expired (in certain cases within two months). Within the same time period, the Tax Agency may issue a decision on its own initiative in favour of the person subject to tax. A decision unfavourable to the person subject to tax may be issued within two years of the end of the calendar year in which the fiscal year expired.

Thereafter, and up to the end of the sixth year, a review decision unfavourable to the person subject to tax may be rendered in the form of a supplementary taxation decision. Decisions, which can be appealed, are always sent to the taxpayer.

## Supplementary taxation

Supplementary taxation may take place if the person subject to tax has filed incorrect particulars on the VAT and PAYE return or in some other manner, which has led to an incorrect tax assessment decision or to no tax assessment decision being taken. The same applies if the person subject to tax has neglected to file a return or to submit information requested by the Tax Agency.

Supplementary taxation may also take place to correct arithmetical or clerical errors or any other obvious oversights, and when an alteration is needed because of a tax assessment decision relating to another accounting period or another person subject to tax.

## 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

## Payment liability

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.

## Tax which has not been deducted

If you, as an employer, have not deducted the correct amount of tax, then you and the employee are 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. Even if a decision on final tax has been made, the employee may be held liable if it can be assumed that the final tax will increase by at least a corresponding amount.

## Liability for unpaid tax

As an employer, you are responsible for notifying the Swedish Tax Agency in writing if the person you have

employed invokes or has an F-tax certificate in an obvious employment 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.

### **Representative of a legal entity**

A person who, in the capacity of representative of a legal entity, has not paid tax under the Tax Payment Act is, together with the legal entity, liable for the tax and any interest thereon. The same applies to a person who in the capacity of representative has not deducted tax on time. He, together with the legal entity, is then liable to pay the amount due.

If a representative supplies incorrect information that leads to the legal entity receiving too much surplus input VAT, then the representative and the legal entity are liable to pay the sum that is owing together with interest.

It is the public courts that decide on liability for representatives of legal entities.

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

### **Partner in a 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.

### **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 trader in the group is only liable to pay the tax on activities that the group has engaged in since the trader became 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.

## **Penalties**

The Tax Agency may combine an injunction under the Tax Payment Act, such as filing a VAT and PAYE return, with a penalty.

## **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 convicted 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 a VAT and PAYE return 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 return

It is easier to report information on the VAT and PAYE return 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 2011 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 return. In BAS 2011 the calculation basis for the VAT and PAYE return 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 a VAT and PAYE return 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 a VAT and PAYE return 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.

## 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 return 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),
- sold a service VAT-free according to the main rule to a trader in another EU country and the purchaser has provided his or her VAT registration 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 return.
- You can see the particulars of your VAT and PAYE return.
- You can register new companies.
- Apply for a VAT refund from another EU country.

## Filing VAT and PAYE returns through a representative

You can appoint a representative to sign and submit your VAT and PAYE return online. For example, you could appoint the person who does the bookkeeping or someone in the finance department.

## Representatives' access

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

**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.

**EC.** European Community value added tax area (the name EC has been replaced by EU in accordance with the Treaty of Lisbon but remains in some of the Swedish Tax Agency's forms and brochures).

**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: usually the same as the income year.

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

**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 year.** The year following the income year; in other words, the year when the income tax return is filed and final taxes are calculated.

**VAT and PAYE return.** A return used to report VAT, employer's contribution and deducted tax.

# Forms and brochures to help you

To order, call our service phone on 020-567 000 and key in the appropriate extension from the list below, or download from [www.skatteverket.se](http://www.skatteverket.se)

## Forms

- Skattedeklaration, moms och arbetsgivare [VAT and PAYE return] (SKV 4700), **extension 6805**
  - Anstånd med betalning av skatt [Extension for payment of tax] (SKV 4305), **extension 6602**
  - Begäran om utbetalningsspärr/tilläggsdebitering [Request to block refund /additional charge] (SKV 4813), **extension 6707**
  - Anmälan om skatteöverföring till bankkonto [Report of tax transfer to bank account] (SKV 426) **extension 6705**
  - Tax payment slips, **extension 6704**
  - Kopia av senaste kontoutdrag [Copy of most recent account statement] (SKV 4814), **extension 6708**
  - Saldobesked för skattekontot [Statement of balance for tax account] (SKV 4812) **extension 6706**
  - Skattetablell för löntagare och pensionärer [Tax table for wage-earners and pensioners] (SKV 403), **extension 6703**
- ## Brochures
- Fakta för arbetsgivare och företag om datum, belopp och procentsatser 2007 [Facts for employers and companies on dates, amounts and percentage rates 2007] (SKV 463) **extension 7902**. The most recent edition is included as an information appendix with the VAT and PAYE return on [www.skatteverket.se/skattedeklaration](http://www.skatteverket.se/skattedeklaration).
  - Förenklad skattedeklaration för privata tjänster [Simplified PAYE return for private services] (SKV 448) **extension 7714**
  - Skatteavdrag och arbetsgivaravgifter [Deducted tax and employer's contribution] (SKV 401) **extension 7606**
  - Momsbroschyren [The VAT Brochure] (SKV 552) **extension 7607**
  - The VAT Brochure\* (SKV 552 B)
  - Moms vid utrikeshandel [VAT on foreign trade] (SKV 560) **extension 7608**
  - VAT on foreign trade\* (SKV 560B)
  - Moms på varutransporttjänster – omsättningsland\* [VAT on transport of goods – territoriality] (SKV 557)
  - Fakturans innehåll – särskild notering eller uppgift\* [The contents of an invoice – special entries or information] (SKV 558)
  - Skattedeklarationsbroschyren [VAT and PAYE return brochure] (SKV 409) **extension 770**
  - Du vet väl om att du kan lämna skattedeklaration via Internet (eSKD)? [Did you know that you can file your VAT and PAYE return online?] (SKV 466)
  - Skattekontobroschyren [Tax account brochure] (SKV 408) **extension 7701**
  - The Tax Account Brochure\* (SKV 408 B)
  - Företagsregistrering [Registering a business] (SKV 418) **extension 7605**
  - Deklarera moms och arbetsgivaravgifter via Internet, du också! (SKV 467) (Only in Swedish)

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

## 24-hour self-service

Webb-site: [www.skatteverket.se](http://www.skatteverket.se)

## Personal assistance

Call Tax Information,  
from within Sweden: 0771-567 567  
from abroad: +46 8 564 851 60



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