

Tax account brochure

This brochure is for anyone who has a tax account, in other words anyone who pays tax in Sweden.

News!

To automatically receive a payment of less than SEK 2 000, you must have registered a bank account where the Swedish Tax Agency can deposit your money.

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If you require further information many brochures are obtainable free of charge from the Swedish Tax Agency. You can order them on the Tax Agency service phone (020-567 000, await reply, select your direct line).

The brochures may be downloaded as pdf files from our website, www.skatteverket.se. Examples of forms and brochures may be found on the final page.

Everyone has a tax account

Everyone who has to pay any form of tax to the Tax Agency is allocated a tax account.

The tax account summarizes your tax payments, your preliminary tax as shown by income statements and your final tax as shown by your final tax statement.

As a private individual you usually only see your tax account once every year, this being in connection

with your final tax. However companies and employers pay taxes and contributions into the tax account every month.

This brochure is intended for both private individuals and companies.

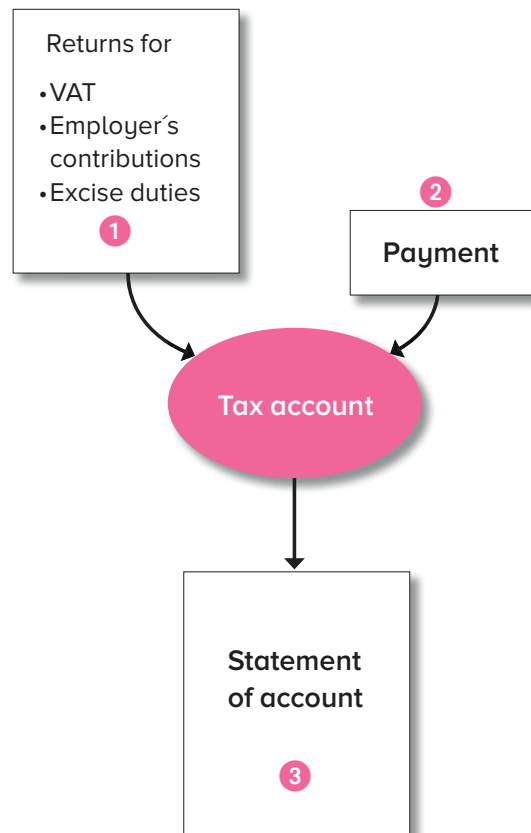
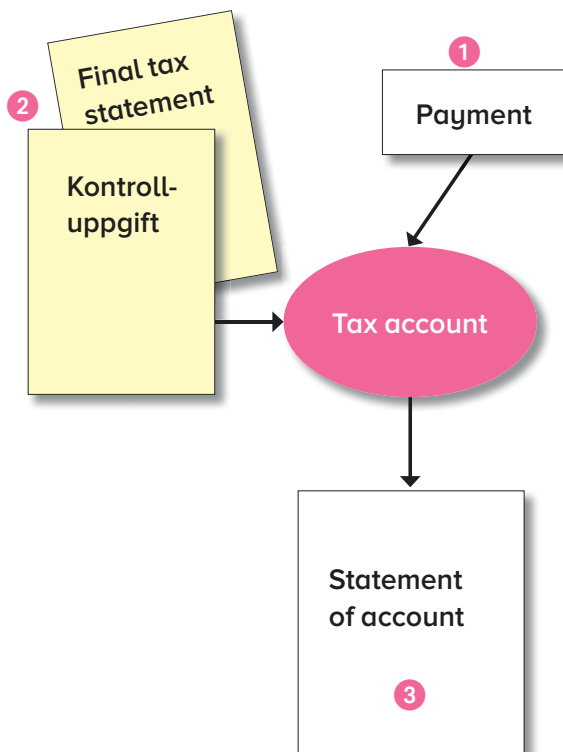
Sections intended principally for companies or employers are marked with an orange line.

Private individuals

- 1 You pay into the tax account if, for example, you have paid too little preliminary tax and wish to avoid interest expenses.
- 2 Final tax and tax withheld as shown by income statements are recorded in your tax account.
- 3 The Tax Agency will send out statements of account in certain circumstances, see page 12.

Companies/employers

- 1 The company shows VAT, employer's contributions and preliminary tax withheld etc. in the VAT and PAYE returns.
- 2 The company pays taxes and contributions into the company's tax account.
- 3 The Tax Agency sends out statements of account in certain cases, see page 12.



Paying into the tax account

You can pay money into your tax account at any time, for example when you want to make a payment to cover future tax or to avoid interest expenses. An in-payment or other entry cannot be earmarked for a specific tax or charge, however, but is set off against the total deficit on the tax account.

Other items that are recorded on the tax account and treated as in-payments of tax include excess input VAT and various forms of subsidies. The most common form of subsidy is the wage subsidy granted by the Swedish Public Employment Service. Reduction of tax previously debited and refund of excise duty are equated with in-payments.

How to pay into the tax account

You can pay over the Internet or use a prefilled paying-in form. To ensure that the payment goes straight into your tax account your reference number (OCR) is required; this is prefilled on the paying-in form. You can also calculate your reference number on www.skatteverket.se.

If you pay in using a paying-in form other than the prefilled one you will have to state the reference number, as in the example below. The payment has to be made into the Tax Agency bank giro 5050-1055.

Prefilled paying-in form

The paying-in forms are prefilled with your identification particulars and the Tax Agency bank giro number. The incoming payment is recorded from the reference number prefilled on the paying-in form.

Additional preprinted forms may be ordered on www.skatteverket.se, on the service phone 020-567 000 (direct line 6704) or obtained from the nearest tax office/service office.

If you regularly pay the company taxes and fees via paying-in-forms, you can order a complete block (15) of prefilled paying-in forms from Skatteupplysningen, tel. 0771-567 567.

Paying in via the Internet

If you pay in via the Internet you must pay to the Tax Agency bank giro 5050-1055 and state your reference number (OCR), which is prefilled on the paying-in form. The reference number is shown on the statement of account. You can also obtain the reference number on the Tax Agency website.

If the reference number is not correctly entered, this may result in the payment not being recorded on your tax account. It is of the utmost importance that you use the correct reference number. Failure to do so may result in your money being paid to someone else's tax account.

bankgirot® Skatteinbetalningskort Skatteverket

1958030328054 5050-1055 650 00

Referensnummer Skatteverkets bankgironummer Belopp kronor öre

Betalningsavsändare: Andersson, Margareta

Betalningsmottagare: Skatteverket

Detta inbetalningskort kan endast användas för inbetalning till skattekontot.

Vid betalning via Internet eller på annat sätt ange - Referensnr - Skatteverkets bankgiro - Belopp

I FÄLTET NEDAN FÅR INGA ÄNDRINGAR GÖRAS AVIN LÄSES MASKINELLT

1958030328054

Reference number (OCR)

Tax Agency bank giro

Just fill in the amount that you have to pay on the prefilled paying-in form – nothing else!

Payment from abroad

When paying from abroad you must state your personal or corporate identity number and:

IBAN number ~~SE82 5000 0000 0522 1100 0347~~
SE56 8000 0890 1196 4624 0516

BIC/Swift code ~~ESSESESS~~ SWEDSESS

Bank ~~SEB, S-106 40 Stockholm~~
Swedbank AB, SE-105 34 Stockholm

Payee Skatteverket, ~~S-831 87 Östersund~~
SE-831 87 Östersund

When must I pay?

Due date

An in-payment has to be recorded in the Tax Agency bank giro not later than the due date. Therefore it is not enough to giro or pay in on the due date.

There are fixed due dates for in-payments of tax. These are 17 and 26 January, 12, 17 and 26 August, 12 and 27 December and the 12th and 26th in other months. If the due date falls on a Saturday or Sunday, the next weekday applies instead.

Final tax

You always have at least 90 days to pay from the date of decision shown on the final tax statement. The due date is shown by the calculation you receive together with the final tax statement. If you wish to avoid interest expenses you can pay earlier, see page 14.

Reassessment

If you have been informed of a decision that there is additional tax to be paid, the tax has to be paid not later than on the due date next falling after 30 days have elapsed since the date of the decision. The due date is shown on the decision.

Payment demand

If you have received a payment demand, you must pay the entire sum, including everything that has fallen due during the month, in order to avoid a deficit on the tac account being passed to the Enforcement Service for collection. In other words it is not possible to “roll” a deficit. Read more about deficits on page 10.

Preliminary tax charged (“F” or “SA” tax)

The due date for “F” and “SA” tax is usually the 12th of each month. See next page.

Employers’ contributions and tax withheld

The due date for employers’ contributions and tax withheld is normally the 12th of the month after payment was made and tax was withheld. See next page.

VAT

The due date for VAT reported in the VAT return is normally the 12th or the 26th, depending on the company’s turnover. See next page.

Excise duty

Due dates for excise duty follow in most cases the same principle as due dates for VAT. This means that the taxable basis for VAT also determines the due date for excise duty.

Extended time to pay

If you have been given extended time to submit VAT and PAYE or excise duties returns you may also in some cases be given extended time to pay. You may also be given extended time to pay when serving in the total defence forces. Special reasons are required for the granting of extended time on grounds of reduced ability to pay.

You may also be given extended time to pay after reassessment of, or appeal against, a decision if, for example, it is uncertain whether you will need to pay the tax after the facts of the case have been decided upon.

Interest expenses are calculated with regard to all types of extended time on the amount that has to be paid after the expiry of the extended time.

Read more under the heading “Interest expenses in case of extension of time to pay” on page 18.

Any request for extended time must be made in writing and sent to your tax office.

Excess input VAT

Excess input VAT is treated as an in-payment of tax. Such a payment is considered to have been made on the ordinary filing date if the VAT return is submitted in the second month after the accounting period or later. If a VAT return is submitted earlier the payment is considered to have been made on the 12th (in January the 17th) of the month when the return was submitted. This means that the VAT can be set off against employers’ contributions and also “F” tax that has become due for payment without interest expenses being charged on the amount set off.

Payment dates

– VAT, employers' contributions, tax withheld and preliminary tax charged

Preliminary tax charged ("F" tax or "SA" tax)

The decision on preliminary "F" or "SA" tax charged shows the amount you must pay and the due dates for each month. You may ask for reassessment of the preliminary tax charged if this is too high or too low in relation to the expected earnings. The previous amount charged applies until you have received a new decision on preliminary tax.

The company's turnover determines the payment dates

Normally payment of VAT, employers' contributions, tax withheld and "F" and "SA" tax has to be entered in the Tax Agency bank giro not later than the 12th of each month (in January and August the 17th). If the turnover liable for VAT exceeds SEK 40 million per year employers' contributions, tax withheld and "F" or "SA" tax have to be entered on the 12th of each month (in January the 17th) and the VAT has to be entered on 26th of each month (in December the 27th).

Companies with three-monthly VAT receive the VAT return sent out in April, July, October and January, i.e. every third month. In the other months these companies receive only the PAYE return. There is more information on three-monthly VAT in the VAT and PAYE returns brochure (SKV 409B) [Moms- och arbetsgivar-deklarationer, SKV 409].

Turnover of no more than SEK 1 million – a VAT return for an entire year

If the Tax Agency has decided that you have to submit a VAT return for a whole fiscal year you have to pay the VAT once a year. In these cases the due date is the 26th of the second month after the end of the fiscal year.

Turnover maximum SEK 40 million

The company submits a return and pays only once per month

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: By 12 February the Tax Agency must the company declare and pay employer's contributions and tax withheld for January, VAT for October –December and "F" or "SA" tax.

If the 12th or 17th is a Saturday or a Sunday the next following weekday applies instead.

The VAT return shows whether the company is to declare VAT every month or quarterly. Quarterly VAT is declared and paid in May, August, November and February.

Turnover exceeding 40 million

The company submits a return once per month but pays twice

Payment dates for employer's contributions and tax withheld and also for "F" or "SA" tax

12 February	12 March	12 April	12 May	12 June	12 July
12 August	12 September	12 October	12 November	12 December	17 January

Filing dates for VAT, Employer's contributions and tax withheld and also 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 tax withheld for January and also "F" or "SA" tax. On 26 February the company has to report and pay VAT for January. In addition employer's contributions and tax withheld

for January have to be reported, i.e. those amounts that were paid on 12 February.

If the 12th, 17th or 26th is a Saturday or a Sunday the next following weekday applies instead.

Surplus on the tax account

A surplus (money in credit) arises on your tax account when in-payments made, tax withheld according to income statements, excess VAT, interest income and other credits exceed taxes and contributions charged. Interest income is calculated on the surplus. The interest income is tax-free. Read more on page 21.

In certain cases a surplus is automatically refunded. Give your bank account number for quick and reliable refunding. If on the other hand you want to allow the money to remain in the tax account to meet future tax, you can ask for a block on payments.

Automatic refund

In certain cases, surplus on the tax account is paid out automatically if there is a registered bank account or via a paying-out form if the sum amounts to a minimum of SEK 2 000. This is applicable for:

- Reduction of tax previously charged
- Excess input VAT and excess excise duty
- Reconciliation of final tax.

For other refunds of surplus, a written request is normally required.

Reduction of tax previously charged

A reduction of tax previously charged may relate to any type of tax. Amounts for repayment may not in this case exceed the amount of the reduction. This means that if the surplus on the tax account is larger than the amount of the reduction only the amount of the reduction is refunded, whereas the remainder of the surplus stays in the tax account.

The amount of the reduction is refunded in connection with the monthly reconciliation of the tax account. As far as reduction of final tax is concerned, you will normally as a private individual receive a refund immediately the decision is taken.

Excess input VAT and excess excise duty

When excess input VAT has been reported in a VAT return an amount not exceeding the excess VAT is refunded. A precondition of refund is that an account of tax withheld, employer's contributions, VAT and excise duty that has to be submitted in the same month has reached the Tax Agency.

The refund may be made at any time of the month, as soon as the particulars in the VAT return have been approved. The same applies to excess excise duty.

The automatic refund may result in payments of an amount of tax that you wished to keep on the tax account for future payments. To avoid such a refund, you should request a block on payments.

Reconciliation of final tax

If the statement of account that you receive together with the final tax statement shows that you have a surplus, the money will be paid out automatically. In the case of private individuals the whole surplus in the tax account is paid if you have registered a bank account. If you have not done so, you will receive a remittance notice if the total sum is at least SEK 2 000. Sums below SEK 2 000 remain on the account and earn interest.

If you are an employer registered for VAT or have "F" or "SA" tax, only the difference between the preliminary and the final tax is paid automatically. You get the money back at the time the final tax statement is sent out.

Decision on repayment of excise duty

Refund in accordance with certain rules on advertising, alcohol, tobacco, fertilizer, energy, carbon dioxide and sulphur tax is made on application to Storföretagsregionen, Ludvikakontoret. The amount of the refund

is credited to your tax account and then paid out at the time of the decision. A condition for a refund is that a record of tax deductions, employer's contributions, VAT and excise duty which are to be recorded the same month has been submitted to the Tax Agency.

Request block on payments – avoid unwanted refunds

An automatic refund may result in an amount that you want to remain on the tax account being refunded. If you want to let the money remain in your tax account to cover future taxes and contributions you can ask for a block on payment. See the examples on the next page.

As a private individual, you need normally request a block on payments only if you have made a payment during the fiscal year that relates to next year's final tax and the in-payment is made before you have received the final tax statement for the year.

Companies that usually get VAT back may receive an unwanted refund. This may for example occur if an in-payment is recorded in the tax account before a corresponding amount as shown in the PAYE return or an "F" tax charge has been recorded.

If you have requested a block on payments the money will remain in the tax account and will not be refunded to you. A surplus that remains in your tax account may be used to cover unpaid taxes and contributions. You cannot guide the amount you block towards a specific tax or contribution.

Example: Undesired refund – private individual

Margareta sells her weekend home. She makes a profit on the sale and calculates the tax on the capital gain to be SEK 15 000. She pays SEK 15 000 into the tax account in March the same year to have it “out of the way” and avoid a deficit the year after when she declares the sale in a return.

In June she receives her final tax statement. At the reconciliation for final tax the tax account shows a surplus of SEK 16 500 (including the payment of SEK 15 000). Margareta receives a refund of the whole

SEK 16 500, although she had intended SEK 15 000 to remain there.

What ought Margareta to have done? She should have contacted her tax office when making the in-payment in March and asked for the SEK 15 000 not to be paid out, but to be allowed to remain in the tax account until next year.

What should Margareta do now? Pay the money into the tax account again. She need not ask for a block on payment now, as she has already received this year’s final tax statement.

Example : Undesired refund – company

At the beginning of April Olle AB has a deficit of SEK 15 000 in the tax account. On 12 April “F” tax of SEK 20 000 is charged. On the same day an in-payment of SEK 20 000 is recorded.

Balance of account 12 April – SEK 15 000

On 26 April a VAT refund of SEK 16 000 is entered.

The company intends to cover the deficit in the account with the excess VAT.

Balance of account 26 April SEK 1 000

On 30 April an in-payment of SEK 20 000 is entered. The sum is intended as payment of “F” tax due on 12 May.

Balance of account 30 April SEK 21 000

On 7 May the VAT is checked by the Tax Agency. The company then receives an automatic refund from the tax account of SEK 16 000 corresponding to the excess input VAT.

Balance of account 7 May SEK 5 000

After this refund there is no longer cover in the account for the “F” tax (SEK 20 000) which should

be paid on 12 May, as the surplus in the tax account is only SEK 5 000.

Interest has not been considered in this example.

The undesired refund in the example was paid because “F” tax cannot be set off until it is due for payment.

What ought Olle AB to have done? He should have asked for a block on payments at the time of accounting for VAT.

What should Olle AB do now? Pay the money into the account again, so no deficit arises.

If you have electronic identification, you can set up or remove your own block on payment on your tax account by using the e-service “Skattekonto” [Tax account] at www.skatteverket.se.

You can also ask for a block on payment on the form “Begäran utbetalningsspärr/tilläggsdebitering” [Request for Block on Payment/Additional Charge] (SKV 4813). Obtain the form from the Tax Agency website or order it via the service phone, direct line 6707.

If you have made or intend to make an in-payment because you have paid too little preliminary tax (“F” or “SA” tax) charged last year, you should ask for an additional charge rather than a block on payments. See page 16.

Request for payment

If you have a surplus of at least SEK 100 in the tax account, you can ask to have the whole or part of the surplus paid out. The simplest way to request a refund is through the e-service at www.skatteverket.se.

Log in with your electronic identification and select “Skattekonto ” [Tax Account]. In the menu row select “refund” and then whether you want to receive the whole sum or only part of it. The money will be deposited on the bank account that you have registered. If you have not registered such an account, you can read the instructions on how to do so on page 9.

Obstacles to refund

In certain cases a surplus may not be refunded. In that case out-payment from the tax account is blocked.

Examples of surpluses that are not refunded:

- Amounts of less than SEK 100.
- Amounts that may be needed for payment of tax other than “F” tax and special “A” tax that have been decided but that have not yet become due for payment. This may for example apply to amounts arising from the PAYE return submitted before the normal filing date.
- Amounts that may be needed for payment of tax that has not been decided but that it may be assumed will be decided.
- Amounts that you have stated are to be used for payment of future taxes (block on payments at own request).

Nor is a refund made if the money may be needed to pay, for example, tax debts. This means that a surplus may be transferred to the Enforcement Service.

The surplus that is refunded is that which remains after any sums in accordance with the above-mentioned have been deducted.

If there is an obstacle to a refund, this will be made clear by the payment specification that you receive with payment from the tax account.

Give the number of your bank account – for quicker tax refunds

Deposition into an account is secure and convenient. And the money gets there sooner. You avoid queuing and you don't need to pay a charge to cash a cheque.

If you have not stated which account (bank account, bank giro or plus giro account) you would like the money to be put into – do so as soon as you can! Tell the Tax Agency even if you are not getting money back this year. The information will also apply to future years.

How to give notice of your bank account

- With an electronic identification via the e-service "Skattekonto" [Tax account] on www.skatteverket.se.
- Download or order your notification form on www.skatteverket.se. Go in under the menu Skatter/Betala & få tillbaka/Skattekonto [Taxes/Pay & get back/ Tax account]. Then follow the instructions.
- You can also order the form for notification of the account number on our service phone 020-567 000, direct line 6705.

Fill in the form and send it to your bank. You may also turn directly to your bank to arrange the transfer.

Note! You must always contact your bank if an account notified earlier has been closed or changed. The Tax Agency cannot alter an bank account that has been notified.

Method of payment

If you have specified a bank account the money will be put into that account. Otherwise you will receive a cheque about a week later. The bank account number notified is shown on the statement of account/payment advice you receive at the time of payment. Sums below SEK 2 000 are remitted automatically only if you have registered a bank account, otherwise this money remains on the tax account and can be used to pay future taxes and charges.

Payment to a bank account abroad

You cannot register a foreign bank account for automatic tax refunds as the Tax Agency is not able to check to whom the account belongs. Some foreign banks have relations with Swedish banks that allow transfer from Swedish accounts to accounts abroad. Additional particulars/details about this may be obtained via your bank.

If you **have no Swedish bank account** manual payment may be made to a foreign bank account on the following conditions:

- If payment is only made once a year you have to submit a current statement of account from the bank.
- The bank's statement of account must not be more than 6 months old.

- The bank's statement of account must show that the foreign bank account belongs to you.
- The documents must show the bank's swift address and IBAN number.
- The documents must contain details of the bank's name and account number.

The request for payment must be signed by yourself. If the request relates to a legal entity it must be signed by a person authorised to sign. If authorization to sign for the organization is held by more than one person, they all have to sign. More information on payment to and from abroad may be found in "Inkomstdeklaration – information till personer som bor i annat land" [also in English – Income tax returns – information for people who live in another country and in German – Einkommensteuererklärung – Informationen für im Ausland lebende Personen] (SKV 342).

Payment specification

With a payment from the tax account you receive a payment specification. This shows the reason for the payment and how the amount has been calculated.

If you have an electronic identification, you can register your contact details via "Minameddelanden.se" and receive information in a secure electronic inbox. Read more at www.minameddelanden.se.

Deficit on tax account

If you receive a deficit (a debt) in your tax account if you do not pay your taxes and contributions on time. Interest expenses are calculated on the deficit. If you pay too late you have therefore to pay both the debt and the interest expense on the amount of the debt. Otherwise you may have a deficit on the tax account attributable to unpaid interest expense. The interest expense is not deductible for tax purposes. Read more about interests on page 21.

Notice to pay

If after reconciliation the tax account shows deficit of at least SEK 100 you will receive a statement of account and a payment notice. You then have to pay your debt including interest.

Payment demand – the whole deficit must be paid!

If the deficit on the tax account is at least SEK 2 000 (SEK 10 000 for companies/employers who have to

Fill and calculate what you have to pay. Remember all taxes. Pay in good time!

If you pay too late this will cost interest expenses. Remember also to pay the interest expense on the amount of the debt – otherwise you may have a new deficit that may be passed to the Enforcement Service for collection.

The statement of account tells you whether you have any taxes decided that become due for payment during the month.

Note! Remember also to pay the calculated interest expense that is shown by, for example, "the calculation of tax to be paid".

"F" or "SA" tax charged is not shown on the statement of account. Nor are VAT, employers' contributions or tax withheld according to VAT or PAYE returns not yet registered.

submit VAT and PAYE returns or pay "F" tax) you will receive a payment demand. This means that your debt will be passed to the Enforcement Service if you still have a deficit on the tax account at the time of the next reconciliation, usually at the end of the coming month.

If you receive a payment demand you must pay all taxes and contributions on time – both the amount of the payment demand and other taxes and contributions that become due during the month! See for example "Debts go to the Enforcement Service despite payment", on the next page.

Skatteverket
Skattekontor Stockholm 1
Götgatan 76 Ap1
106 61 STOCKHOLM AP1

Skatteupplysningen 0771-567 567

Vid inbetalning Ditt referensnummer (OSR)*
Bankgiro: 5050-1055 1950101724834
*Anges om du betalar på annat sätt än med förtryckt inbetalningskort

Betalningskrav
Datum 2012-12-04 Skattekontonummer 501017-2483

Permen, Margareta Maria
WARFVINGES VÄG 2
112 51 STOCKHOLM

Enligt våra noteringar har du en skuld på ditt skattekonto

Din skuld till Skatteverket	2012-12-01	36 137
Beräknad kostnadsränta t.o.m.	2012-12-27	382

Hur mycket ska du betala?
Här måste du själv lägga till vad du ska betala denna månad och dra ifrån gjorda inbetalningar som inte ännu tillgodoförts dig.

Skuld enligt detta betalningskrav	36 519
Moms att betala	+
Arbetsgivaravgifter	+
Avdragen skatt	+
F- eller SA-skatt	+
Annat t.ex. slutlig skatt eller skatt på grund av omprövningsbeslut	+
Än går inbetald skatt som inte ännu tillgodoförts mitt skattekonto	-
Belopp att betala	=

Oss tillhanda senast 27 december 2012

OBS!
Din skuld kan komma att överlämnas till Kronofogden om du inte betalar i tid både det betalningsuppmånade beloppet samt alla övriga skatter och avgifter som ska betalas under denna månad.

SKV 4615/08 01 L 11-10

WWSkattekontor Stockholm 1 Besöksadress Götgatan 78 Ap1 Telefon 08-694 1000 E-postadress stockholm@skatteverket.se
 Postadress Götgatan 76 Ap1 106 61 STOCKHOLM AP1

Övrig information

Beslutade skatter som ännu inte förfallit till betalning¹

Specifikation	Beslutsdatum	Förfalldag	Belopp (kr)
Slutlig skatt 2012 års taxering	120831	121212	-37 843
Avdragen skatt enligt kontrolluppgifter	120831	121212	36 998

¹Skatter och avgifter som kommer att bokföras på ditt skattekonto på respektive förfalldag. De har därför inte påverkat saldot eller ränteberekeningerna ännu. På de beslut/besked som du har fått tidigare ser du den beräknade räntan – som du också måste betala före förfalldagen. Debiterad preliminärskatt (F-(SA-skatt) framgår inte heller här utan av tidigare utsänt beslut/besked.

You can also calculate how much you will have to pay via our e-service "Skattekonto" [Tax account] on www.skatteverket.se.

What happens if you don't pay?

Transfer och debt to the Enforcement Service

If you do not pay on time after receiving a payment demand and the amount of the debt is more than a certain limit, the case is handed to the Enforcement Service for collection. It is the deficit in the tax account that is passed over for collection – not a particular unpaid tax, interest or contribution.

It is the size of the debt that determines whether a debt is to be passed over for collection. The limit for private individuals is SEK 2 000. For companies/employers who are to submit a VAT and PAYE returns or who have been approved for "F" tax the limit is SEK 10 000. For partners in trading partnerships, the SEK 2 000 limit also applies. If the debt has remained unpaid for a lengthy period the SEK 2 000 limit applies to everybody.

Note that in some cases a debt can be handed over for collection regardless of the amount. This may for example happen if it may be assumed that the debt will lead to a bankruptcy petition, if you have already been declared bankrupt or if there are other special reasons.

Charge and non-payment notice

When a debt is handed over to the Enforcement Service a charge is added. Particulars of the current charge may be found on www.kronofogden.se. If you do not pay a debt in time, it may also result in a non-payment notice in the records of credit information companies. Such a notice may make it difficult for you to borrow money, or acquire a flat or a phone subscription. More information relating to the non-payment notice can be found on the Enforcement Service website.

Example:

Debt goes to the Enforcement Service despite payment

Olle receives a payment demand for SEK 15 000 (relating to unpaid "F" tax and interest) at the beginning of May. He pays in the SEK 15 000 within the stipulated time, but forgets the "F" tax of SEK 10 000 that becomes due for payment on 12 May. At the next reconciliation at the beginning of June he still has a deficit which is immediately handed over to the Enforcement Service for collection.

Opening balance SEK	-15 000
Preliminary tax charged	SEK -10 000
Account balance 12 May	SEK -25 000
In-payment	SEK 15 000
Interest expense	SEK -50
Account balance on reconciliation in June	SEK -10 050

The debt of SEK 10 050 is handed over to the Enforcement Service.

What ought Olle to have done? Olle should have paid all the taxes with a due date in May – on time – to avoid being passed to the Enforcement Service.

What should Olle do now? Olle must pay the entire debt including interest and the Enforcement Service charges. The sum must be credited to the Enforcement Service account no later than the date stated on its demand.

Limitation

A debt that has arisen is statute-barred five years after the end of the calendar year when the deficit was handed over for collection.



Read about the business of the Enforcement Service on www.kronofogden.se

The greater part of the work of the Enforcement Service involves collection, debt recovery and issuing orders to pay. In this work there are always two parties – one who cannot pay and one who wants to be paid. The website contains special information for these two main interested parties.

The work of collection may also involve compulsory sale of property. The real property, tenant-owners' rights and movable property available for sale are collected for public auction on "Auktionstorget".

The Enforcement Service also engages in preventive work to ensure that as few people as possible end up in its registers.



Vill betala

För dig som har en skuld att betala, krav att åtgärda eller inte kan betala.



Vill få betalt

För dig som vill ha betalt eller har andra krav.



Vill veta mer

För dig som vill ha hjälp och vägledning.

Statement of account

The tax account is reconciled every month. Statements of account will be issued automatically in the following cases:

- in connection with notice to pay and payment demand
- in connection with entry of final tax in your tax account
- when payment is made from the tax account
- when debt is passed over to the Enforcement Service or when there have been other transactions on the tax account between the Tax Agency and the Enforcement Service.

For months when no statement of account is issued the corresponding information may be obtained from the Tax Agency's e-service "Skattekonto" [Tax Account] on www.skatteverket.se. You must have electronic identification in order to use the service. Read more about identification and the tax account on the Internet, see page 16.

Current balance via the Internet

If you want to know the status of your tax account before you receive the statement of account you must obtain electronic identification. Then you can check the balance directly from the Internet.

Specification of the tax account

This shows everything that has happened in your tax account since you received the last statement of account.

Payment from the tax account is put into this bank account.

If the account has been closed/alterd you must contact the bank. The Tax Agency cannot alter a bank account after it has been notified.

Opening balance corresponds with closing balance on the previous statement of account.

Other information is printed out if you have taxes that have been decided that are not yet due for payment or if there is a block on payment at your own request.

Note! Remember that the estimated interest expense, or example "Calculation of tax to be paid", is not shown here.

Skatteverket
Skattekontor Stockholm 1
Götgatan 76 Ap1
106 61 STOCKHOLM AP1

Kontoutdrag
Datum 2012-12-04
Skattekontonummer 600617-2818

Skatteupplysningen 0771-567 567

Vid inbetalning Ditt referensnummer (OSR)*
Bankgiro: 5050-1055 1960061728188
*Anges om du betalar på annat sätt än med förtryckt inbetalningskort

Hanssen, Jens
KAGGEHOLM 3
178 55 EKERO

Ditt konto vid utbetalning
Bg: 744-7014

Kontoutdrag för perioden 4 november – 1 december 2012

Specifikation	Ränta fr.o.m.	Belopp (kr)	
Ingående saldo 2012-11-04			
Moms sept 2012		-5 173	
Inbetalning bokförd 121109	121113	-1 000	
Inbetalning bokförd 121109	121110	150	
Inbetalning bokförd 121109	121110	350	
Inbetalning bokförd 121109	121110	200	
Kostnadsränta	121110	300	
		-16	
Utgående saldo 2012-12-01		-5 189	
Betalningsuppsmaning			
Din skuld till Skatteverket är		5 189	
Beräknad kostnadsränta t.o.m. 2012-12-27		15	
Belopp att betala		5 204	
Beloppet ska vara bokfört på Skatteverkets konto senast 2012-12-27			
Övrig information			
Beslutade skatter som ännu inte förfallit till betalning¹			
Specifikation	Beslutsdatum	Förfallodag	
Slutlig skatt 2012 års taxering	120831	121212	
Avdragen skatt enligt kontrolluppgifter	120831	121212	-37 843
			36 998

Here the date is given from which interest is calculated on the amount.

Amounts with no sign are credited to the account.

Amounts with a minus sign are debited to the account.

Interest recorded on the date of reconciliation.

Current status of the tax account.
+ (plus sign) = surplus (credit)
- (minus sign) = deficit (debt)

Final tax in the tax account

Final tax statement

When you have submitted your income tax return the Tax Agency checks the information and reaches a decision about your assessment and your final tax. The result is shown on the final tax statement, which is sent out by the Tax Agency no later than 15 December of the year following the fiscal year for tax purposes.

Different procedure for private individuals and companies

The final tax is dealt with differently in the tax account depending on whether you are a private individual or if you run a company, see below of "Tax to be refunded" and "Tax to be paid in". You are regarded as a business owner if you are an employer, registered for VAT, and have "F" tax or special "A" tax charged. Other people are treated as private individuals.

The reason for these differences is that private individuals often have only final tax in the account, whereas companies also have other taxes that are continuously charged to the company's tax account.

Tax to be refunded

As a private individual you get money back if the statement of account that you receive with the final tax statement shows a surplus of at least SEK 100 and you have registered a bank account. In that case the full surplus in the tax account is paid out to you.

If your surplus is below SEK 2 000 and you have not registered a bank account, there will be no automatic payment, in which case you can register such an account and request that payment be made to it.

Companies get money back if the calculation appended to the final tax statement shows a repayable amount of at least SEK 100 and there is a surplus in the account according to the statement of account that is sent out separately. Companies automatically receive a maximum of the amount that is shown by the calculation, i.e., the difference between the final tax and deducted preliminary tax.

If you have stated a bank account or plus giro account the money is put into the account. If you have no registered bank account and the sum is at least SEK 2 000, you will receive a remittance notice around one week later. Notify a bank account for quicker and more reliable refunding, see page 9.

Tax to be paid in

If tax withheld according to income statements and preliminary tax credited is lower than the final tax (together with interest expense etc.) you have to pay in more tax.

You have approximately 90 days to pay from the date of the decision that is shown in the final tax statement.

As a private individual you receive a calculation together with the final tax statement. This shows how much you have to pay and the final date by which the amount has to be paid.

Companies also receive a calculation together with the final tax statement. This shows the amount that has to be paid not later than the due date. Note that no account has been taken of any in-payments of your own in this calculation. For the company's own in-payments to be set off against final tax the company has to raise the preliminary tax charged, see page 16. If the company has a surplus in the tax account, calculated amounts to be paid may be reduced correspondingly. This applies provided that other taxes, e.g. "F" tax and VAT, are paid on time.

After the due date, when the final tax has been debited (charged) to your tax account, you will receive a statement of account.

Calculate your tax

You should have received income statements from employers, pension payers, banks etc by the beginning of February in the year after the income year. Then you can already calculate your final tax by using the tax calculation programme on www.skatteverket.se or with the aid of "Skatteuträkningsbroschyren" (SKV 425) [Tax Calculation Brochure]. You can download the brochure from the Tax Agency's website or ordered it via the service phone, direct line 7105.

Pay earlier – avoid interest expenses

Maximum tax payable SEK 30 000

If you see that you have paid too little tax and will have to pay a maximum tax of SEK 30 000, you can pay in the amount so that it is entered in the Tax Agency bank giro not later than 3 May. You will then avoid having to pay interest expenses on the amount.

Other payment dates apply for companies with a split financial year, see page 25.

Tax payable more than SEK 30 000

If you expect to have tax of more than SEK 30 000 to pay, you should make two payments to avoid interest expenses. You must pay the part of the amount that exceeds SEK 30 000 so that the amount is recorded in the Tax Agency bank giro not later than 12 February of the year following the fiscal year for tax purposes.

You must pay the remaining SEK 30 000 so that the amount is recorded in the Tax Agency bank giro not later than 3 May.

The total of SEK 30 000 will be applicable from 2013 (previously this was 20 000), see "Interest in the tax account from 1 January 2013" on page 21.

Note! If you pay later than the above-mentioned dates you pay interest only for the days of lateness. You can calculate how much interest you will pay via your internet tax account (e-service “Skattekonto”). Read more about the internet tax account on page 16.

Other payment dates apply for companies with a split financial year, see page 25.

Estimated interest is recalculated

Interest income is estimated on the surplus that arises on the tax account due to the previous payments that you made to it. The estimated interest income is recalculated (amended interest income) in conjunction with final tax being recorded on the tax account. The interest is corrected because interest on final tax is calculated retroactively as from 13 February of the year following the fiscal year for tax purposes.

Other interest calculation dates apply for companies with a split financial year, see page 25.

Reassessment of preliminary tax

Are you paying the right preliminary tax?

If as a private individual you usually get a refund, for example because of deductions for interest on debt, and you would prefer to have a lower tax deduction during the fiscal year, you can apply for reassessment of your “A” tax (adjustment).

If you usually have to pay additional tax, for example because of ownership of real property or of having more than one employer, you can apply for reassessment of your “A” tax (adjustment) so that the employer/pension payer will deduct more tax during

the fiscal year. You can also ask your employer yourself to make a larger tax deduction.

If you have an electronic identification, you will be able to make use of the Tax Agency’s e-service “Skattejämkning” [Tax adjustment] to submit an application for reassessment of your preliminary tax.

In other case, use the form “Ansökan – Ändring av preliminär A-skatt” (SKV 4302) [Amended calculation of “A” tax]. This can be ordered from www.skatteverket.se or via the service phone, direct line 6501.

Company payments to cover final tax

Did you pay too little “F” or “SA” tax last year?

If you wish to avoid an in-payment intended to cover final tax being used to pay for another tax or causing an undesired refund you can request raising of the preliminary tax charged (“F” or special “A” tax). This is the only way to be sure that the amount you pay in is set off against the final tax.

You can request a review (raising) of your “F” or “SA” tax charged even after the end of the fiscal year – known as additional charge. A request must have reached the Tax Agency prior to the end of the sixth month after the end of the fiscal year. So send in your request in good time.

The quickest and easiest way to change your debited preliminary tax is via the e-service “Preliminär inkomstdeklaration” [Preliminary income tax return]. You can also use the form “Begäran om utbetalnings-spärr/tilläggsdebitering” (SKV 4813) [Request for Block on Payments/Additional Charge], which you can order on www.skatteverket.se or via the service phone, direct line 6707.

Are you paying the right “F” or “SA” tax this year?

You have to pay preliminary tax on the income you receive during the year. The preliminary tax should coincide as closely as possible with the final tax.

If your income changes during the year so that the preliminary tax charged is too high or too low, you can submit a new preliminary income tax return. Remember to pay amounts notified earlier until you receive a new decision on preliminary tax.

If your preliminary tax is too low you have in some cases an obligation to submit a preliminary income tax return during the actual fiscal year. This applies if the increase is considerable or if you have now adopted the calendar year as your financial year.

You can also use the form for preliminary income tax return, for natural persons (SKV 4314) or for legal entities (SKV 4313). You can obtain or order the forms from www.skatteverket.se or via the service phone, direct line 6502 for SKV 4314 and direct line 6503 for SKV 4313.

Tax account on the Internet

Tax account and electronic identification

If you have electronic identification you can log into your tax account on the Internet. There you can

- register a bank account for tax refund
- see current balance and booked and future transactions
- request payment
- calculate the amount to be paid.

Persons authorised to sign for a company or representatives can see the company's tax account after applying to the Tax Agency. The easiest way to apply is via the e-service "Anmäla behörig person" [Application for authorised person]. A registered representative has automatic access to your/the company tax account. The application form (SKV 4808) can be found (in Swedish) on www.skatteverket.se under the menu "Använd våra e-tjänster, Skattekonto" [Use the Tax Agency's e-services, Tax Account].

Electronic identification – an identification card on the net

An electronic identification may be compared with a conventional identification document, e.g. an identity card or driving licence. With electronic identification you can identify yourself safely and sign information on the Internet. The electronic identification may take the form of a file on a hard disk or a card.

If you are already a customer of an Internet bank you can use your equipment (code unit, file on the hard disk or transaction authorization number (one-off code)) to download the electronic identification free of cost, simply and safely to your computer. You can do this with most banks. If you are not a customer of an Internet bank you can obtain electronic identification from Nordea.

If you have an electronic identification, you can register your contact details on "Minameddelanden.se" and receive information in a secure electronic inbox. Read more on www.minameddelanden.se.

Tax Agency's electronic services

Electronic identification enables you to use all the Tax Agency's electronic services. For example you can

- submit your income tax return
- see the status of your tax account
- register a new company
- submit returns for VAT and employer's contribution
- print out your own proof of identity
- submit an application for a review of preliminary
- "A" tax (adjustment)
- register a tax return representative.

You can also use your electronic identification at other official bodies, local authorities and companies.

Read more on www.skatteverket.se

Read more about the tax account on the Internet at our website under the menu "Använd våra e-tjänster" [Use the Tax Agency's electronic services]. There you can also read more about our other electronic services and about where and how to obtain electronic identification.

Interest in the tax account until and including 31 December 2012

Interest

Interest income and expenses are calculated in the tax account. Interest income is tax-free. Interest expenses are not deductible for tax purposes.

Interest calculation

Interest is calculated day by day on the current balance. A surplus means interest income and a deficit interest expenses. Interest income and expenses are registered in the tax account once a month.

Every amount registered in the tax account affects the balance and therefore the interest. For example a reassessment or a late payment means that a new balance arises on which interest is calculated. See example 4 on page 24.

Amount of the interest

The amount of the interest is linked to the prime interest rate laid down by the Tax Agency. The prime interest rate is calculated as the average sales interest on six-month treasury bills during the period between the 16th in one month and the 15th in the following month. The interest rates may therefore change during the year.

Date	Low interest expenses rate/ prime interest rate
2011-10-01	1 %
2011-02-01	2 %
2010-11-01	1 %
2009-04-01	0 %
2009-02-01	1 %
2009-01-01	2 %
2008-12-01	3 %
2007-07-01	4 %
2006-09-01	3 %

You can find current interest rates on www.skatteverket.se. The website also provides details of the latest current prime interest rate.

Interest income

Interest income is calculated on surpluses arising in the tax account. The principal rule is that interest income is calculated from the day after the day when a surplus arises in the tax account until and including the day when the surplus is refunded or used for payment of taxes and contributions that are charged to the account.

Interest income is 45 % of the prime interest rate.

A surplus may for example arise from the fact that

- an in-payment is made before the due date
- taxes or contributions previously decided are reduced by a review decision or a judgment
- excess input VAT is reported
- a surplus arises from reconciliation against final tax.

The time from which interest is calculated varies according to the reason for the surplus.

Surplus on incoming payment

Where there is a surplus because a payment has been made before a due date or of too great an amount, the interest income is calculated with effect from the day after the day when the in-payment was entered in the Tax Agency's account until and including the day when the surplus is used to pay a tax due or is refunded.

Surplus from reduction of decision

On surpluses arising because a tax is reduced by a reassessment by the Tax Agency or by a judgment, the interest is calculated on the new balance in the tax account. Interest income is calculated with effect from the day after the original due date for the tax that has been amended by the decision or the judgment.

Surplus owing to excess input VAT

On surpluses arising for excess input VAT, interest is calculated differently depending on when the VAT return reached the Tax Agency.

If VAT has been reported in the second month after the accounting period or later, interest is calculated as from the day after the regular filing date.

If the VAT has been reported earlier, interest is calculated as from the 13th (in January the 18th) of the month when the return was received by the Tax Agency.

Interest expenses

Interest expenses are calculated when a deficit (a debt) has arisen in the tax account.

Interest expenses are calculated at different rates, depending both on the reason for the deficit and on the size of the amount. In December 2012 the rates were:

- low interest 1 % (= prime interest rate).
- medium interest 1,25 % (125 % of the prime interest rate).
- high interest 16 % (prime interest rate plus 15 percentage points).

Low interest

Low interest is calculated on sums that

- have been handed to the Enforcement Service for collection
- the Tax Agency has given extended time to pay
- have arisen as a result of a reassessment by the Tax Agency or a decision of a court
- amount to a maximum of SEK 10 000.

Medium rate

Medium interest is calculated in some cases

- in the case of a decision on charging preliminary tax after the end of the income year
- on charging of final tax.

High rate

High interest is calculated on

- deficit in the tax account that relates to late payment for that part of the deficit that exceeds SEK 10 000 until and including the date when payment is made or the amount is passed to the Enforcement Service for collection
- amounts determined by discretionary assessment.

Interest expenses on late payment

The rate of interest varies according to the amount of the deficit and when payment is made. If the deficit is no higher than SEK 10 000 a low rate of interest is calculated. If on the other hand the deficit exceeds SEK 10 000 low interest is calculated up and including SEK 10 000, and high interest on amounts over and above this. High interest costs are calculated on all decisions after the date of payment. High interest applies until the amount is paid up to and including the date when the matter is passed to the Enforcement Service for collection.

For amounts of debt that have been handed over to the Enforcement Service low interest is always calculated regardless of the size of the amount. The low rate of interest is calculated until and including the date when payment is made or the claim for the amount becomes statute-barred.

Interest expenses arising from reassessment and appeal

When tax has to be paid as a result of a reassessment or a decision by a court, interest expenses are calculated at the low rate as from the date after the original due date of the tax (or the earlier date on which the tax is considered to have been paid) up to and including the final date for payment according to the decision. In the case of final tax the interest expense is instead calculated as from 13 February in the assessment year.

In the case of a reassessment in the form of discretionary assessment when no returns for VAT, employer's contribution or excise duties has been submitted, interest is calculated at the high rate if the reassessment

entails a deficit in the account of more than SEK 10 000.

For the period after the amount has been registered in the tax account, which happens on the due date, interest income is calculated according to what has been said above on interest expense for late payment

Interest expenses in case of extension of time to pay

Interest expenses are also debited for tax that the Tax Agency has granted extension of time for paying. The interest is calculated at a rate equivalent to the low level. Interest is charged on all types of extension of time for payment.

Interest is calculated on the amount that has to be paid after the expiry of the extended time for payment from the day after the original due date up to and including the day when payment is made or the extension of time lapses. However, in the case of an extension of time on special grounds, interest is calculated from the day after the decision pertaining to this on extension.

When the extension of time for payment has lapsed, interest expenses are calculated on unpaid amounts as stated above with regard to interest expenses in cases of late payment.

Special provisions concerning interest expenses on preliminary tax

The Tax Agency may, if there are special reasons, charge "F" tax or special "A" tax after the end of the income year. Interest expenses are calculated on such tax up to and including the date when the tax is paid or the final date for payment decided by the Tax Agency. On amounts up to and including SEK 20 000 interest expenses are calculated as from 4 May in the assessment year at the low rate of interest. For amounts in excess of this, interest expenses are calculated as from 13 February in the assessment year at the medium rate of interest.

After the amount has become due for payment interest is calculated in accordance with what has been said about interest expenses in cases of late payment of unpaid amounts.

Relief from interest expenses

The Tax Agency has the possibility of deciding on total or partial relief from paying interest expenses. Such a decision may be made if there are special reasons for the late payment, e.g. illness, accident or other circumstances over which the person liable for tax has had no control.

Corrected interest

Interest expense previously charged or interest income previously credited may be amended by a reassessment, a decision on final tax etc. The amendment is reported as corrected interest expense and corrected interest income on the statement of income.

Interest on debiting of final tax

Interest income and expenses may also arise at reconciliation between preliminary and final tax.

Interest income

If the preliminary tax exceeds the final tax that has to be paid according to the final tax statement, interest income is calculated on the surplus as from 13 February in the assessment year until the date of refund of the surplus. The date 13 February also applies in cases of advance refund of preliminary tax and of reduction of final tax by reassessment or a judgment.

If 12 February is a Saturday or a Sunday interest income is calculated with effect from the next following Tuesday.

Example 1: Calculation of interest income

Elin pays SEK 17 000 into her tax account in January. The amount is recorded on 26 January (and gives a surplus of an equivalent amount). When reconciling final tax in August, Elin's tax account shows a surplus, not including interest, of SEK 3 000.

Elin receives interest income on the surplus. The interest is calculated on SEK 17 000 as from 27 January up to and including 12 February and on SEK 3 000 as from 13 February up to and including the date of out-payment in August. At an interest rate of 1.8 %* the interest income is approx. SEK 39.

$$\frac{(\text{surplus SEK } 17\,000 \times 17 \text{ days} + \text{SEK } 3\,000 \times 171 \text{ days}) \times 1.8 \%}{365 \text{ days}}$$

The calculation has been simplified in the example. With correct interest calculation (compound interest), see example on page 20, the interest income in this case becomes SEK 40.

*Information on current prime interest rate visit www.skatteverket.se.

Interest expenses

If the final tax exceeds the preliminary tax interest expenses may be calculated on the deficit with effect from 13 February in the assessment year.

If this deficit amounts to a maximum of SEK 20 000, no interest expenses are calculated for the period from 13 February until 3 May inclusive in the assessment year. Interest expenses are calculated at the low rate of interest from 4 May until and including the day when payment is made or the final date by which it has to be paid (= the due date next falling after 90 days have elapsed since the date of decision given in the final tax statement).

If the deficit exceeds SEK 20 000 interest expenses are calculated as set out in the preceding paragraph on the portion that does not exceed SEK 20 000. On

that part of the deficit that exceeds SEK 20 000 interest expenses are calculated from 13 February in the assessment year until and including the date when payment is made or the final date by which it has to be made. On amounts up to SEK 10 000 interest is calculated at the low rate and on the portion in excess of SEK 10 000 at the medium rate.

If 12 February or 3 May is a Saturday or a Sunday, interest expenses are calculated from the next following Tuesday.

Example 2: Calculation of interest expenses

Christoffer has a deficit of SEK 32 000 in his tax account at reconciliation of final tax in August. The amount and the interest expenses have to be paid and entered in the Tax Agency's bank giro account not later than 12 November.

This is how the interest expense is calculated up to and including the due date, i.e. 12 November :

SEK 20 000 x low interest	4 May –12 Nov
SEK 10 000 x low interest	13 Feb –12 Nov
SEK 2 000 x medium interest	13 Feb –12 Nov

With a prime interest rate of 4 %* the interest expense is approximately SEK 800.

<u>SEK 20 000 x 4 % x 193 days</u>	
365 days	= approx. SEK 423
<u>SEK 10 000 x 4 % x 273 days</u>	
365 days	= approx. SEK 299
<u>SEK 2 000 x 5 % x 273 days</u>	
365 days	= approx. SEK 75
	Total SEK 797

The calculation has been simplified in the example. With correct interest calculation (compound interest), see example on page 21, the interest expense in this case becomes SEK 808.

If Christoffer does not pay on time the interest expense is calculated after the due date of 12 November like this:

SEK 10 000 x low rate of interest	From 13 November up to and including the date when he pays
Remaining SEK 22 797 x high rate of interest (32 000 – 10 000 + 797)	From 13 November up to and including the date when he pays or has the debt passed to the Enforcement Service for collection

$$\frac{(\text{SEK } 10\,000 \times 4 \% + \text{SEK } 22\,797 \times 19\%)}{365 \text{ days}} = \text{approx. SEK } 13$$

Christoffer has therefore to pay interest expenses of an additional SEK 13 per day if he is late in paying.

* Information on current prime interest rate visit www.skatteverket.se.

Paying in to avoid interest expenses on final tax

If you have paid too little preliminary tax and want to avoid interest expenses in your final tax, you must pay that part of the amount that exceeds SEK 20 000 so that it is entered in the Tax Agency's bank giro not

later than 12 February in the assessment year. You must then pay the remaining SEK 20 000 so that it is in the Tax Agency's bank giro not later than 3 May in the assessment year. Interest provisions in accordance with the Swedish Tax Payment Act are applicable up to and including 31 December 2012. As of 1 January 2013, the new rules stated in the Tax Procedures Act (skatteförfarandelagen, SFL) apply, see "News" on page 21.

If you calculate that the deficit arising from the final tax charged will be no more than SEK 20 000 it is sufficient to pay the amount in so that it is entered in the Tax Agency's bank giro not later than 3 May in the assessment year.

For these payments to have the desired effect all other tax debts have to be paid not later than on their respective due dates. Otherwise the payments will be used to cover the taxes due.

Example 3: Calculation of interest expenses

Katarina ought to have paid SEK 7 500 not later than 3 May to avoid interest expenses. She pays the money into her tax account on 12 May. The amount is entered in the Tax Agency's account on 13 May. Katarina has to pay interest expenses from 4 May until 13 May inclusive, i.e. for 10 days. With a prime interest rate of 4 % this will be SEK in interest.

$$\frac{\text{Deficit SEK 7 500} \times 4 \% \times 10 \text{ days}}{365 \text{ days}} = \text{SEK 8 approx.}$$

* Information on current prime interest rate visit www.skatteverket.se.

Example 4: Corrected interest expenses at reassessment – with correct interest calculation

Interest is calculated day by day on the current balance. The interest is capitalized (added to the balance) at each monthly reconciliation. Only whole kronor are entered in the tax account. Amounts in ören that arise in the interest calculation are accumulated (saved) until they amount to SEK 1 (one krona).

On 8 May 2012 Kalle AB submits a corrected VAT return for December 2011. The regular accounting/payment date is 12 February. The correction involves an increase of SEK 30 000.

The Tax Agency makes a decision on 19 May. The due date becomes 26 June. On the reassessment low interest is calculated as from the day after the original due date of the tax until the due date in the decision or until payment is made.

Interest is calculated on the additional SEK 30 000 from 13 February until 26 June inclusive.

The interest in the example is 4 % and payment is made on the due date.

Period	Interest	Capitalized interest	Accumularted ören
13 Feb – 1 March*	$\frac{\text{SEK 30 000} \times 4 \% \times 18 \text{ days}}{366 \text{ days}^{**}} = \text{SEK 59,0164}$	Interest SEK 59 is capitalized	0,0164
2 March – 5 April*	$\frac{\text{SEK 30 059} \times 4 \% \times 35 \text{ days}}{366 \text{ days}} = \text{SEK 114,9798}$	Interest SEK 114 is capitalized (incl. accumulated ören)	0,9962
6 April – 3 May*	$\frac{\text{SEK 30 173} \times 4 \% \times 28 \text{ days}}{366 \text{ days}} = \text{SEK 92,3327}$	Interest SEK 93 is capitalized (incl. accumulated ören)	0,3289
4 May – 1 June*	$\frac{\text{SEK 30 266} \times 4 \% \times 29 \text{ days}}{366 \text{ days}} = \text{SEK 95,9250}$	Interest SEK 96 is capitalized (incl. accumulated ören)	0,2539
	Total SEK 362		
2 June – 26 June	$\frac{30 362 \text{ kr} \times 4 \% \times 25 \text{ days}}{366 \text{ days}} = \text{SEK 82,9563}$		0,2102

The statement of account from the reconciliation of 5 July shows corrected interest expenses of SEK 362 and also interest expenses of SEK 83 (including accumulated ören).

* Reconciliation date in the tax account.

**As 2012 is a leap year 366 days are used in the calculation.

Interest in the tax account from 1 January 2013

News

- High interest costs on first non-paid SEK after the date of payment.
- Tax-free allowance for interest calculation of final tax has been increased from SEK 20 000 to SEK 30 000.
- Medium interest will be removed.
- New interest calculation dates for final tax for legal persons with a split financial year.

Interest

Interest income and expenses are calculated in the tax account. Interest income is tax-free. Interest expenses are not deductible for tax purposes.

Interest calculation

Interest is calculated day by day on the current balance. A surplus means interest income and a deficit interest expenses. Interest income and expenses are registered in the tax account once a month.

Every amount registered in the tax account affects the balance and therefore the interest. For example a reassessment or a late payment means that a new balance arises on which interest is calculated. See example 4 on page 24.

Amount of the interest

The amount of the interest is linked to the prime interest rate laid down by the Tax Agency. The prime interest rate is calculated at 125 % of the average sales interest on six-month treasury bills during the period between the 16th in one month and the 15th in the following month. The interest rates may therefore change during the year. The prime interest is always less than 1,25 %.

Date	Low interest expenses rate/ prime interest rate
2013-01-01	1,25 %
2011-10-01	1 %
2011-02-01	2 %
2010-11-01	1 %
2009-04-01	0 %
2009-02-01	1 %
2009-01-01	2 %
2008-12-01	3 %
2007-07-01	4 %
2006-09-01	3 %

You can find current interest rates on www.skatteverket.se. The website also provides details of the latest current prime interest rate.

Interest income

Interest income is calculated on surpluses (credited) arising in the tax account. The principal rule is that interest income is calculated from the day after the day when a surplus arises in the tax account until and including the day when the surplus is refunded or used for payment of taxes and contributions that are charged to the tax account.

Interest income is 45 % of the prime interest rate. The base interest in January 2013 is 1,25 % and the interest income is 0,5625 %.

A surplus may for example arise from the fact that

- an in-payment is made before the due date
- taxes or contributions previously decided are reduced by a review decision or a judgment
- excess input VAT is reported
- a surplus arises from reconciliation against final tax.

The time from which interest is calculated varies according to the reason for the surplus.

Surplus on incoming payment

Where there is a surplus because a payment has been made before a due date or of too great an amount, the interest income is calculated with effect from the day after the day when the in-payment was entered in the Tax Agency's account until and including the day when the surplus is used to pay a tax due or is refunded.

Surplus from reduction of decision

On surpluses arising because a tax is reduced by a reassessment by the Tax Agency or by a judgment, the interest is calculated on the new balance in the tax account. Interest income is calculated with effect from the day after the original due date for the tax that has been amended by the decision or the judgment.

Surplus owing to excess input VAT

On surpluses arising for excess input VAT, interest is calculated differently depending on when the VAT return reached the Tax Agency.

If VAT has been reported in the second month after the accounting period or later, interest is calculated as from the day after the regular filing date.

If the VAT has been reported earlier, interest is calculated as from the 13th (in January the 18th) of the month when the return was received by the Tax Agency.

Interest income upon debit of final tax

If the preliminary tax exceeds the final tax that has to be paid according to the final tax statement, interest

Example 1: Calculation of interest income

Elin pays SEK 17 000 into her tax account in January. The amount is recorded on 26 January (and gives a surplus of an equivalent amount). When reconciling final tax in August, Elin's tax account shows a surplus, not including interest, of SEK 3 000.

Elin receives interest income on the surplus. The interest is calculated on SEK 17 000 as from 27 January up to and including 12 February and on SEK 3 000 as from 13 February up to and including the date of out-payment in August. At an interest rate of 1.8 %* the interest income is approx. SEK 39.

$$\frac{(\text{surplus SEK 17 000} \times 17 \text{ days} + \text{SEK 3 000} \times 171 \text{ days}) \times 1.8 \%}{365 \text{ days}}$$

The calculation has been simplified in the example. With correct interest calculation (compound interest), see example 4 on page 21, the interest income in this case becomes SEK 40.

* Information on current prime interest rate visit www.skatteverket.se.

income is calculated on the surplus as from 13 February* in the tax year until the date of refund of the surplus. The date 13 February also applies in cases of advance refund of preliminary tax and of reduction of final tax by reassessment or a judgment.

If 12 February is a Saturday or a Sunday interest income is calculated with effect from the next following Tuesday.

Interest expenses

Interest expenses are calculated when a deficit (a debt) has arisen in the tax account.

Interest expenses are calculated at different rates, depending both on the reason for the deficit. In January 2013 the rates were:

- low interest 1,25 % (= prime interest rate).
- high interest 16,25 % (prime interest rate plus 15 percentage points).

Low interest

Low interest is calculated on sums that

- have been handed to the Enforcement Service for collection
- the Tax Agency has given extended time to pay
- have arisen as a result of a reassessment by the Tax Agency or a decision of a court
- arising a deficit of final tax. Read more in "Final tax".

* Other dates apply for companies with a split financial year. Read more on page 25.

Interest expenses in case of extension of time to pay

Interest expenses are also debited for tax that the Tax Agency has granted extension of time for paying. The interest is calculated at a rate equivalent to the low level. Interest is charged on all types of extension of time for payment.

Interest is calculated on the amount that has to be paid after the expiry of the extended time for payment from the day after the original due date up to and including the day when payment is made or the extension of time lapses. However, in the case of an extension of time on special grounds, interest is calculated from the day after the decision pertaining to this on extension.

Interest expenses arising from reassessment and appeal

When tax has to be paid as a result of a reassessment or a decision by a court, interest expenses are calculated at the low rate as from the date after the original due date of the tax (or the earlier date on which the tax is considered to have been paid) up to and including the final date for payment according to the decision. In the case of final tax the interest expense is instead calculated as from 13 February in the tax year.

High rate

High interest is calculated on

- deficit in the tax account that relates too late payment (the day after due date) until and including the date when payment is made or the amount is passed to the Enforcement Service for collection
- amounts determined by discretionary assessment.

In the case of a reassessment in the form of discretionary assessment when no returns for VAT, employer's contribution or excise duties has been submitted, interest is calculated at the high rate if the reassessment entails a deficit in the account. High interest applies until the amount is paid up to and including the date when the matter is passed to the Enforcement Service for collection.

For amounts of debt that have been handed over to the Enforcement Service low interest is always calculated regardless of the size of the amount. The low rate of interest is calculated until and including the date when payment is made or the claim for the amount becomes statute-barred.

Relief from interest expenses

The Tax Agency has the possibility of deciding on total or partial relief from paying interest expenses. Such a decision may be made if there are special reasons for the late payment, e.g. illness, accident or other circumstances over which the person liable for tax has had no control.

Example 2: Calculation of interest expenses at final tax

Lotta has a deficit of SEK 100 000 in his tax account at reconciliation of final tax in August. The amount and the interest expenses have to be paid and entered in the Tax Agency's bank giro account not later than 12 November.

This is how the interest expense is calculated up to and including the due date, i.e. 12 November:

SEK 30000 x low interest 4 May – 12 Nov

SEK 70000 x low interest 13 Feb – 12 Nov

With a prime interest rate of 1,25 %* the interest expense is approximately SEK 850.

$\frac{30\,000 \text{ kr} \times 1,25\% \times 193 \text{ dagar}}{365 \text{ days}} = \text{approx. SEK } 198$

$\frac{70\,000 \text{ kr} \times 1,25\% \times 273 \text{ dagar}}{365 \text{ days}} = \text{approx. SEK } 654$

Total SEK 853

The calculation has been simplified in the example. With correct interest calculation (compound interest), see example 4, the interest expense in this case becomes SEK 856.

If Lotta does not pay on time the interest expense is calculated after the due date of 12 November like this:

SEK 100 853 x high rate of interest

From 13 November up to and including the date when she pays or has the debt passed to the Enforcement Service for collection

$\frac{\text{SEK } 100\,853 \times 16,25\%}{365 \text{ days}}$

= approx. SEK 45 per day

Lotta has therefore to pay interest expenses of an additional SEK 45 per day if she is late in paying.

* Information on current prime interest rate visit www.skatteverket.se.

Corrected interest

Interest expense previously charged or interest income previously credited may be amended by a reassessment, a decision on final tax etc. The amendment is reported as corrected interest expense and corrected interest income on the statement of income. See example 4 on page 24.

Final tax

Interest costs for individuals and companies with financial year the same as calendar year

The interest provisions in accordance with the Tax Payment Act are applicable up to and including 31 December 2012. As of 1 January 2013, the new rules stated in the Tax Procedures Act (SFL) apply. This means that if you have a tax deficit in the reconciliation of final tax for the fiscal year 1 January–31 December 2011, and this deficit is to be paid by 12 March 2013, the interest provisions stated in the Tax Payment Act apply to the period 14 February–31 December 2012 and in accordance with the Tax Procedures Act, for the period 1 January–12 March 2013.

Interest costs on final tax

The interest on final tax is calculated from 13 February after the fiscal year. If you make your payment earlier, you will avoid these interest costs.

Maximum tax payable SEK 30 000

If you see that you have paid too little tax and will have to pay a maximum tax of SEK 30 000, you can pay in the amount so that it is entered in the Tax Agency bank giro not later than 3 May of the year

after the fiscal year. You will then avoid having to pay low interest expenses on the amount.

Tax payable more than SEK 30 000

If you expect to have tax of more than SEK 30 000 to pay, you should make two payments to avoid interest expenses. You must pay the part of the amount that exceeds SEK 30 000 so that the amount is recorded in the Tax Agency bank giro not later than 12 February of the year after the fiscal year. You must pay the remaining SEK 30 000 so that the amount is recorded in the Tax Agency bank giro not later than 3 May.

Note! If you pay later than the above-mentioned dates you pay interest only for the days of lateness.

Special provisions concerning interest expenses on preliminary tax

The Tax Agency may, if there are special reasons, charge "F" tax or special "A" tax after the end of the fiscal year. Interest expenses are calculated on such tax up to and including the date when the tax is paid or the final date for payment decided by the Tax Agency. On amounts up to and including SEK 30 000 low interest expenses are calculated as from 4 May in the year after the fiscal year. For amounts in excess of this, low interest expenses are calculated as from 13 February the year after the fiscal year. High interest costs are calculated after the date of payment.

Example 3: Calculation of interest expenses

Katarina ought to have paid SEK 7 500 not later than 3 May to avoid interest expenses. She pays the money into her tax account on 12 May. The amount is entered in the Tax Agency's account on 13 May. Katarina has to pay interest expenses from 4 May until 13 May inclusive, i.e. for 10 days. With a prime interest rate of 4 % this will be SEK in interest.

$$\frac{\text{Deficit SEK } 7\,500 \times 4\% \times 10 \text{ days}}{365 \text{ days}} = \text{SEK } 8 \text{ approx.}$$

* Information on current prime interest rate visit www.skatteverket.se.

Example 4: Corrected interest expenses at reassessment – with correct interest calculation

Interest is calculated day by day on the current balance. The interest is capitalized (added to the balance) at each monthly reconciliation. Only whole kronor are entered in the tax account. Amounts in ören that arise in the interest calculation are accumulated (saved) until they amount to SEK 1 (one krona).

On 8 May 2012 Kalle AB submits a corrected VAT return for December 2011. The regular accounting/payment date is 12 February. The correction involves an increase of SEK 30 000.

The Tax Agency makes a decision on 19 May. The due date becomes 26 June. On the reassessment low interest is calculated as from the day after the original due date of the tax until the due date in the decision or until payment is made.

Interest is calculated on the additional SEK 30 000 from 13 February until 26 June inclusive.

The interest in the example is 4 % and payment is made on the due date.

Period	Calculation	Interest	Capitalized interest	Accumulated ören
13 Feb – 1 March*	$\frac{\text{SEK } 30\,000 \times 4\% \times 18 \text{ days}}{366 \text{ days}^{**}}$	= SEK 59,0164	Räntan 59 kr kapitaliseras	0,0164
2 March – 5 April*	$\frac{\text{SEK } 30\,059 \times 4\% \times 35 \text{ days}}{366 \text{ days}}$	= SEK 114,9798	Räntan 114 kr kapitaliseras (inkl. ackumulerade ören)	0,9962
6 April – 3 May*	$\frac{30\,173 \text{ kr} \times 4\% \times 28 \text{ days}}{366 \text{ days}}$	= SEK 92,3327	Räntan 93 kr kapitaliseras (inkl. ackumulerade ören)	0,3289
4 May – 1 June*	$\frac{30\,266 \text{ kr} \times 4\% \times 29 \text{ days}}{366 \text{ days}}$	= SEK 95,9250	Räntan 96 kr kapitaliseras (inkl. ackumulerade ören)	0,2539
		Total SEK 362		
2 June – 26 June	$\frac{\text{SEK } 30\,362 \times 4\% \times 25 \text{ days}}{366 \text{ days}}$	= SEK 82,9563		0,2102

The statement of account from the reconciliation of 5 July shows corrected interest expenses of SEK 362 and also interest expenses of SEK 83 (including accumulated ören).

* Reconciliation date in the tax account.

**As 2012 is a leap year 366 days are used in the calculation.

Companies with split financial year

For legal persons, the financial year is the same as the fiscal year. There are 12 different fiscal years. However for practical reasons, only four fiscal years are used when calculating interest on final tax. The dates applicable are given in the table below.

Maximum tax payable SEK 30 000

If you see that you have paid too little tax and will have to pay a maximum tax of SEK 30 000, you can pay in the amount so that it is entered in the Tax Agency bank giro on the 3rd of the fifth month after the fiscal year. The fiscal year is in accordance with the Tax Procedures Act, see table below. You will then avoid to pay interest expenses on the amount.

Tax payable more than SEK 30 000

If you expect to have tax of more than SEK 30 000 to pay, you should make two payments to avoid interest expenses. You must pay the part of the amount that exceeds SEK 30 000 so that the amount is recorded in the Tax Agency bank giro not later than 12 February of the second month after the fiscal year. You must pay the remaining SEK 30 000 so that the amount is

recorded in the Tax Agency bank giro not later than 3 May of the fifth month after the fiscal year, see table below.

Note! If you pay later than the above-mentioned dates you pay interest only for the days of lateness.

Special information regarding interest costs on debited preliminary tax

The Tax Agency can, if specific circumstances exist, debit F-tax or specific A-tax after the end of the fiscal year. For such tax, the interest costs are calculated up to and including the date when the tax is paid, or the final payment date in accordance with the Tax Agency's decision. For amounts up to and including SEK 30 000, low interest costs will be calculated from the 4th of the fifth month after the fiscal year. For amounts in excess of this, low interest costs will be calculated from the 13th of the second month after the fiscal year. After this, the amount will be calculated with the high interest costs.

Interest income on final tax

The interest is calculated on the surplus of final tax from the 13th of the second month after the fiscal year, see table below.

Fiscal year/financial year	Fiscal year as per Tax Procedures Act	Deficit greater than SEK 30 000 interest calculated from	Deficit up to and including SEK 30 000 interest calculated from
1 February – 31 januari 1 March – 28 February 1 April – 31 March 1 May – 30 April	1 May – 30 April	13 June	4 September
1 June – 31 May 1 July – 30 June	1 July – 30 June	13 August	4 November
1 August – 31 July 1 September – 31 August	1 September – 31 August	13 October	4 January
1 October – 30 september 1 November – 31 oktober 1 December – 30 november 1 January – 31 december	1 January – 31 december	13 February	4 May

Liability and sanctions

Liability for payment

Liability for tax which another person is primarily liable to pay, known as secondary liability, may arise when

- an employer is liable for tax that has not been withheld
- the payer has in certain cases of an obvious employment relationship liability for the unpaid “F” tax of the recipient of the payment
- a representative is responsible for the unpaid tax of a legal entity and in certain cases for excessive crediting of input VAT
- a partner in a partnership is responsible for the unpaid tax of the partnership
- an employee is responsible for paying employer’s contributions when the employer has been exempted of liability for his or her payment.

Tax that has not been withheld

An employer who has not made the correct deduction of tax is liable, together with the employee, for payment of the tax that should have been withheld.

When no decision on the employee’s final tax has yet been made the Tax Agency may decide that the employee is also liable for the amount that should have been withheld. Even if a decision on final tax has been issued, the employee may be made liable if it may be assumed that the final tax will be raised by at least a corresponding amount.

Liability for unpaid “F” tax

An employer has a duty to notify the Tax Agency in writing if a person has quoted an “F” tax card in what is an evident employment relationship.

If the payer omits to make such notification the Tax Agency may decide that he, together with the recipient of the payment, is liable for the tax on the remuneration and the interest on the tax to the extent that these are unpaid.

If the work has been done by the recipient of the payment himself/herself or, if the recipient of the payment is a partnership, by a partner, the liability of the payer may not exceed 60 per cent of the payment for the work.

Representative of a legal entity

A person who in his or her capacity as the representative of a legal entity has not paid tax under the Tax Payment Act, up to and including 31 December 2011 and under the Tax Procedure Act with effect from 1 January 2012, is liable together with the legal entity to pay the tax and interest on it. The same applies to a person who in the capacity of representative has not withheld tax at the right time. The representative is then, together with the legal entity, liable to pay amounts for which the representative has been made liable for payment.

A representative who has supplied incorrect information that has led to the legal entity being credited with excess input VAT too large in amount is liable together with the legal entity to repay the amount and interest on it.

Application for liability for payment is made to the Administrative law.

When an employer of seamen other than a shipping company has only a fixed place of business in this country on a vessel, the shipping company is liable for ensuring that the employer fulfils his obligations.

Partner in a partnership

A partner in a partnership is together with the partnership liable for its tax debts.

The Tax Agency may decide on liability for partners in a partnership for amounts not paid by the partnership.

Bookkeeping and recording duty

All persons engaged in business activity, limited companies, partnerships, limited partnerships and economic associations are required to maintain accounting records. Person engaged in business activity means any natural person or legal entity that engages commercially in business of an economic nature.

More information on bookkeeping and recording duty will be found on the Swedish Accounting Standards Board, www.bfn.se.

Glossary

“A” tax

A person who has employment or a pension nearly always has “A” tax. If you have “A” tax the payer of, for example, wages withholds preliminary tax.

Accounting date

The date the payment is accredited to the Tax Agency bank giro.

Assessment year

The year after the fiscal year, i.e. the year when the income tax return is submitted and final tax is calculated. The term will no longer be used after the 2013 tax year.

Excise duty

A special consumption tax that is imposed on particular selected products, e.g. alcohol and tobacco.

Financial year

The period for which you must produce final accounts in accordance with the Book-keeping Act.

Fiscal year for individuals and estates

The year when the income is paid out.

Fiscal year for legal persons

See table on page 25.

“F” tax

Is allocated after application by a person engaging in business activities. People with “F” tax pay their own preliminary tax and social security contributions. After 1 February 2012, “F” tax cards and “F” tax certificates will no longer be issued. After that date, the term “approved for “F” tax” will be used.

Income tax return

A return that is used for accounting for taxable income and deductible expenses at the the year after the fiscal year.

Income year

The year during which the income is paid is termed the fiscal year.

Interest calculation date

The start date from which interest income or cost is calculated.

Legal entity

For example a limited liability company that like a natural person may have its own receivables and debts, enter into agreements and be brought before a court.

Natural person

A private individual as opposed to a legal entity.

Preliminary tax charged

If you have “F” tax or “SA” tax the Tax Agency works out a sum that has to be paid every month. This amount is called preliminary tax charged.

“SA” tax

If you pay “A” tax you may also have a special “A” tax (“SA” tax) charged. “SA” tax is preliminary tax that cannot be collected by withholding and which you yourself have to pay. This may for example be tax on foreign income or property tax. Partners in partnerships often have “SA” tax.

VAT and PAYE returns

A return that is used by companies and employers for accounting for VAT, employers’ contributions and tax withheld and excise duty.

Forms and brochures to help you

– to be ordered by direct line on 020-567 000
or downloaded from www.skatteverket.se

Forms

- Paying-in form, direct line 6704
- Statement of balance (SKV 4812), direct line 6706
- Latest statement of account (SKV 4814), direct line 6708
- Application for tax refund to bank account (SKV 4802), direct line 6705
- “A” tax card (SKV 4000), direct line 6701
- Amended calculation of “A” tax (adjustment) (SKV 4302), direct line 6501
- Preliminary income tax return 1 for natural persons (amended calculation of “F” or “SA” tax) (SKV 4314), direct line 6802
- Preliminary income tax return 2 for legal entities (amended calculation of “F” or “SA” tax) (SKV 4313), direct line 6503
- Extension for payment of tax (SKV 4305), direct line 6602
- Tax table for wage earners and pensioners (SKV 403), direct line 6703
- Request for block on payments/additional charge (SKV 4813), direct line 6707

Brochures

- VAT and PAYE returns (SKV 409B)*, direct line 7702
- Tax calculation brochure (SKV 425), direct line 7105

Forms

- Register for electronic services Tax Account (SKV 4808)
- Register for electronic services Tax Return Representative (SKV 4809)*
- Application for advance payment of preliminary A-tax (SKV 4318)
- Application – Altered calculation for school children and students (SKV 4301)

Guides and codes of statutes can be found on www.skatteverket.se.

Self-service round the clock

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