



2022

in brief



Events during the year

Short-time work allowance

On 1 April, the Swedish Tax Agency took over as the authority responsible for managing short-time work allowance. Businesses can apply for the allowance if they face serious financial difficulties that are temporary in nature, and are due to unforeseen or unavoidable external events. The purpose of the allowance is to enable employees to retain a large proportion of their salary during furlough periods, while reducing costs for the business.

Increase in digital tax returns

About 1 million more people received their tax return in their digital mailbox compared with 2021. A total of 8.2 million prefilled tax returns were issued, of which 5.1 million were sent to a digital mailbox. More than 90% of taxpayers filed their tax returns digitally. This was a 2.5% increase on the figure for 2021. In 2022, 2.9 million private individuals received their tax refunds in April. That is 13.9% more people than in 2021.



Agricultural property assessment

Agricultural property assessment commenced on 12 September. Around 360,000 agricultural properties will have new assessment values once the taxation assessment has been completed in June 2023. A new method was introduced for calculating timber stocks on the basis of basic forest data instead of growth estimates based on previous property assessments. This new calculation method – which has been developed in collaboration with several different organisations – will help to ensure fair and equal assessments.

Building site inspection visits

In late September, the Swedish Tax Agency carried out staff register checks during inspection visits to building sites in Stockholm. The Swedish Tax Agency visited a total of 71 building sites, and checks were carried out on 402 companies over a two-day period. About one-third of these checks revealed irregularities. In some cases, for example, staff details were not entered in the staff register, the staff register could not be made available to the Swedish Tax Agency, or there was no staff register on site. These inspection visits led to a total of 122 fines amounting to SEK 762,500.

Presidency of Nordic Agenda

The Swedish Tax Agency has held the presidency of Nordic Agenda since September 2022. Nordic Agenda is a collaboration initiative between tax authorities in the Nordics. The purpose of this collaboration is to promote the Nordic taxation model, and to highlight significant common issues in an international context.

Campaigns

The Swedish Tax Agency ran many campaigns through various channels throughout the year. Here are some examples of our campaigns:

“Who do you allow in?” focused on the buyer’s responsibility with regard to ROT (repairs, conversion and extension) and RUT (cleaning, maintenance and laundry) work, as well as green technology. We highlighted the following e-services on social media: “Avdrag för renoveringar och nybyggnation” (“Deductions for renovations and new building work”) and “Förbered uppgifter om din sålda bostad inför deklarationen” (“Compile details of the property you have sold in preparation for filing your tax return”). Our posts had a reach of about 1.9 million.

We also promoted a film about international VAT, which engaged the target group and achieved a total reach of about 1.5 million.

We ran a campaign against work-related crime in collaboration with the Swedish Work Environment Authority and several other public authorities. This aim of this collaboration was to prevent the deliberate violation of employment regulations by companies and organisations, which can result in people being exploited, companies being unable to compete on equal terms, and taxpayers’ money going to companies that are not entitled to it.



The 2022 elections

The Swedish Tax Agency is the host authority for the Swedish Election Authority (“Valmyndigheten”). We support the authority in various areas, including IT, administration and communication. In 2022, we provided support to facilitate the elections to the Riksdag and municipal and regional councils. The Swedish Tax Agency developed a new IT support system for the Swedish Election Authority and contributed to election security, ensuring that the elections could be carried out unhindered in any circumstances.

We also supported the Swedish Election Authority through various communication efforts and online training for poll clerks and tellers (vote counters). Our social media communications included an awareness campaign focusing on the importance of being listed correctly in the Swedish Population Register. Correct Population Register data is vital when conducting elections in Sweden.



Improvements for our customers

Temporary population registration

Revised legislation that came into force on 1 September 2022 enables the Swedish Tax Agency temporarily to change the Population Register entry of an individual who is incorrectly listed.

This change means that we can transfer the person's Population Register listing to the municipality where they were previously registered, while we carry out investigations to establish their correct address.

Block an unauthorised change of address ("Spärra obehörig adressändring")

Private individuals can prevent unauthorised changes to their address or special postal address by using our e-service, "Block an unauthorised change of address" ("Spärra obehörig adressändring"). More people used the service in 2022. The Swedish Tax Agency promoted this e-service on social media. Our posts had an approximate reach of half a million people. The Swedish Tax Agency's

annual attitudes survey indicated that 97% of participants consider it important for everyone living in Sweden to be correctly listed in the Swedish Population Register.

Digital confirmation of parenthood

A new e-service called "Digital confirmation of parenthood" now enables unmarried new parents who are listed in the Swedish Population Register to confirm their parenthood digitally, and to request joint custody of their child. Correct information gives different kinds of public service providers a sound basis for decisions and actions. The service is available in both Swedish and English.

Customers get direct help through the tax information service

The Swedish Tax Agency has made changes to the tax information service's way of working to ensure closer integration between case processing and the service provided to individuals and businesses. Customers can now get direct help from the tax information service on certain aspects of their case, instead of being passed on to



a case administrator. We are continuously working to ensure that customers get the help they need on initial contact with us whenever possible. The aim is to unify all customer contact with the Swedish Tax Agency – regardless of how the customer chooses to get in touch with us.

New e-service for those who have sold property

A new e-service is available for those who have sold residential property. The e-service helps customers to calculate the profit or loss they have made on the sale of their property. Customers can use the e-service directly after completion of a sale in preparation for filing their tax return the following year. This facilitates financial planning by enabling customers to calculate any capital gains tax they may be due to pay.

APIs simplify things

An API (application program interface) enables software programs or systems to communicate with each other. This is a controlled and standardised method

of transmitting information, which we use on a daily basis. APIs make tax-related information directly available to our customers' software systems. Today, there is a wide range of APIs available for use within areas including population registration, taxes and other charges, and housing and real estate. Information that can be accessed through APIs includes the value of company vehicle benefit, for example. We developed two APIs in 2022. One makes it easier for limited companies and economic associations to receive and file tax returns, while the other facilitates applications for special income tax for non-residents (SINK).

Business overview e-service

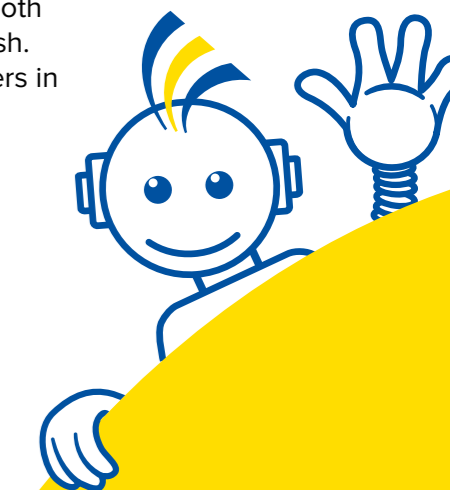
In 2022, we developed an e-service for businesses called "Företagsöversikten" ("Business overview"). The aim is to help businesses keep track of what, and when, they are required to report to the Swedish Tax Agency. The e-service provides a confirmation when a matter is resolved, and will also show how the business's tax account balance has been affected. The service will help to meet businesses'

need for a clear overview of activities. The Swedish Tax Agency hopes that the service will facilitate taxation matters for businesses, reducing the need for communication with us, and the risk of missing a tax return deadline.

Skatti

Private individuals and companies can search for information on our website, skatteverket.se, or address questions to our chatbot, Skatti. In 2022, Skatti provided responses in 466,741 chat conversations.

Skatti was programmed with more in-depth knowledge in several different areas during the year, and the chatbot's vocabulary was expanded in both Swedish and English. (Note: Skatti answers in Swedish.)



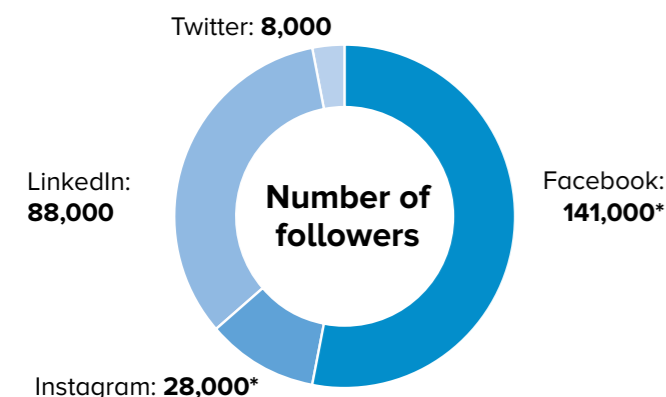
Customer interaction

Estate inventories: long waiting times

Waiting times for estate inventory registration were longer in 2022 than 2021, despite a decrease in the number of applications. The longer waiting times were due to higher death rates in 2020 and 2021 because of the COVID-19 pandemic.

Social media

The Swedish Tax Agency is on Facebook, Instagram, LinkedIn and Twitter. Our follower rates increased in all these networks during 2022 compared with 2021.



* including "Skatteverket" ("The Swedish Tax Agency"), "Skatteverket - Företag" ("The Swedish Tax Agency - Businesses") and "Skatteverket - Om oss" ("The Swedish Tax Agency - About us")

Social media enables us to connect with individuals, businesses and potential employees who we do not reach through our other services.

My pages ("Mina sidor")

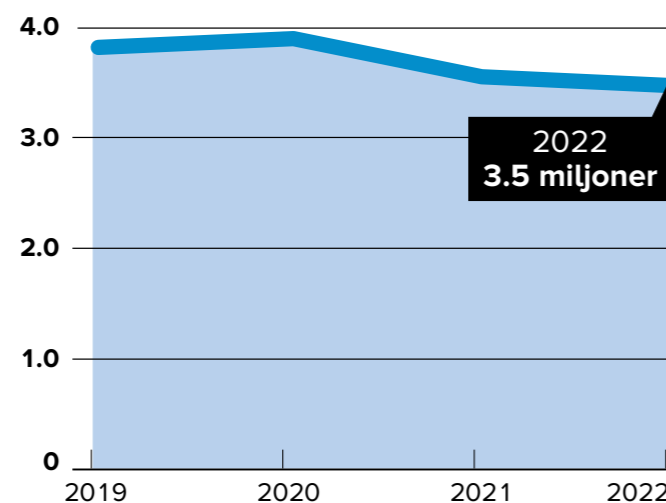
Private individuals and businesses can find relevant e-services under "My pages" ("Mina sidor") on skatteverket.se, presented in a clear and accessible way. You can find information relating to your specific situation, and submit information required for a variety of taxation matters. In 2022, a total of 31,361,995 visits were made to "My pages".

Tax information service

In 2022, the Tax Information Service provided 3,488,960 customer responses via email, phone, chat and Facebook. There were fewer email and phone enquiries compared with previous years. Call waiting times were shorter for private individuals, and longer for business owners. The average call duration was around six minutes in both 2022 and 2021.

Phone enquiries addressed by our tax information service

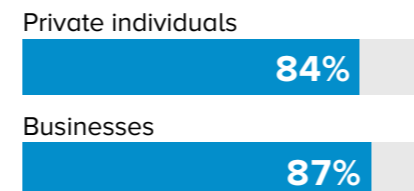
Millions of enquiries



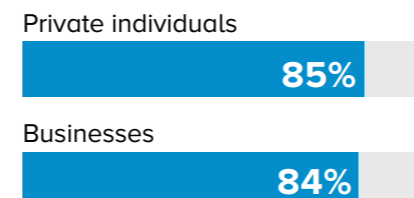
Attitudes survey

Every year, the Swedish Tax Agency conducts a survey of companies' and private individuals' attitudes towards us.

I have confidence in the way the Swedish Tax Agency fulfils its assignment



I experienced a good level of service



In Mistat's survey **Service Score 2022**, in which Swedish consumers assessed the level of service provided by 11 public authorities, the Swedish Tax Agency was ranked highest in the "Public authorities" category. In 2022, the Swedish Tax Agency scored 59.7 (on a scale of 0-100), which was an increase of 1.4 compared with the previous ranking in 2019.

Tax revenue: 2022

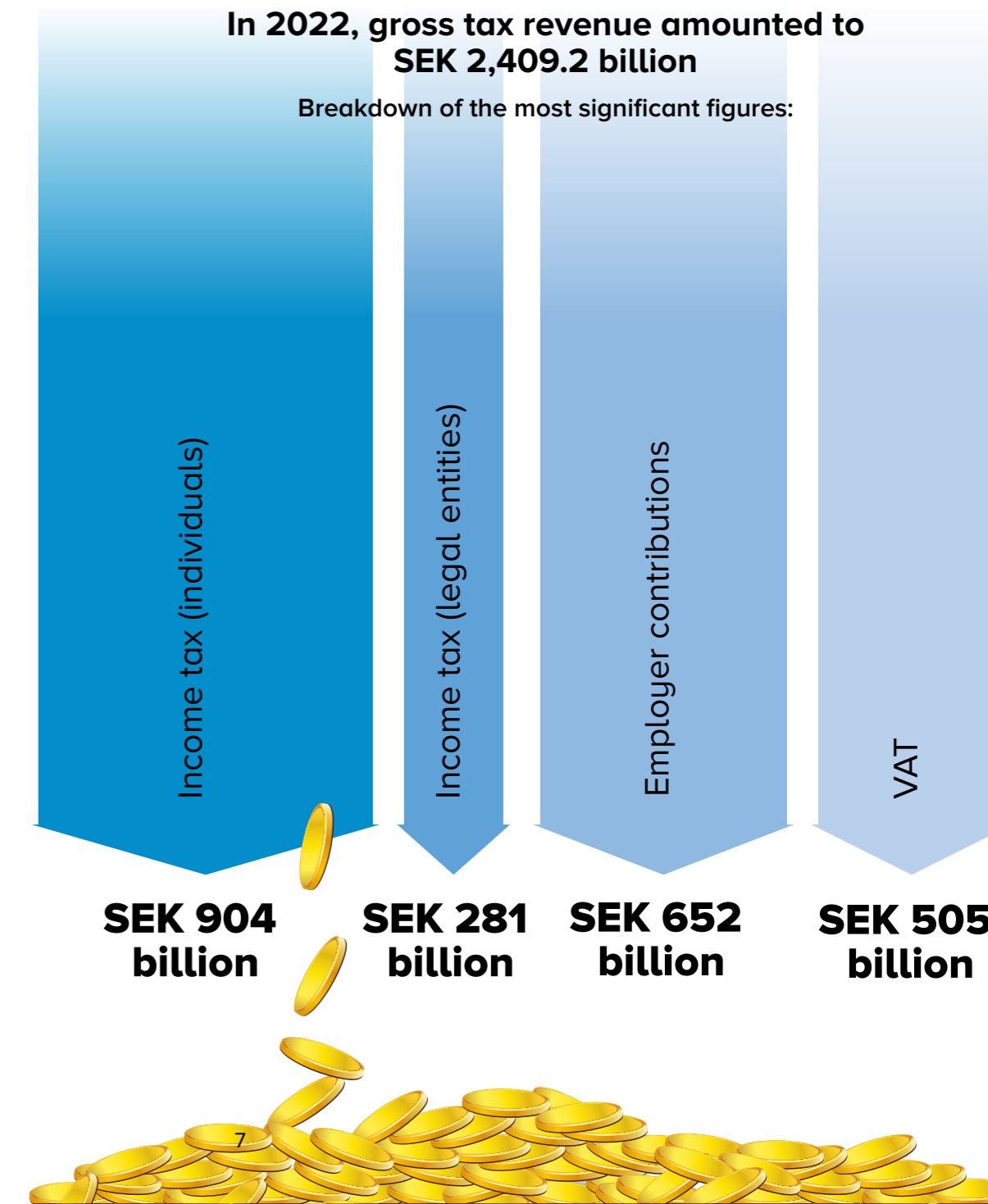
The Swedish Tax Agency provides benefits to society through effective procedures to determine taxes and other charges. We ensure that the public sector is financed in a legally correct, cost-effective and straightforward way by taking effective measures and providing the right conditions to secure tax revenues.

In 2022, gross tax revenue amounted to SEK 2,409.2 billion. This represented a 6.4% increase in the figure for 2021. Net tax revenue amounted to SEK 1,472.2 billion after various payments had been made – for example, to Sweden's municipal authorities. This was a 6.5% increase compared with 2021.

A range of factors affect total tax revenue, including the Swedish Tax Agency's efforts and initiatives. However, the increase in tax revenue compared with previous years was mainly due to circumstances beyond the Swedish Tax Agency's control. These include changes relating to tax regulations, salaries, prices and economic conditions.

In 2022, gross tax revenue amounted to **SEK 2,409.2 billion**

Breakdown of the most significant figures:



Collaboration to bring more benefits to society

The Swedish Tax Agency collaborates with many other public authorities, municipalities and organisations to combat various types of crime.

Work-related crime

The Swedish Tax Agency is one of nine public authorities that work together to stop companies from breaking the rules and committing work-related crime. The idea is to prevent the exploitation of employees and to tackle systematic threats to fair competition.

Regional centres opened in Gothenburg and Umeå during the year: places where public authority representatives with different areas of expertise can work together effectively. More than 2,600 workplace checks were carried out in 2022 as part of these collaboration efforts. The Swedish Tax Agency has carried out checks on almost 1,900 businesses under current regulations concerning staff registers and cash registers. The Swedish Tax Agency issued penalty charges to 31% of the businesses selected for checks. These checks in turn provided input for further investigations relating to taxation and incorrect population registration details.

Incorrect population registration details

Deliberate falsification of population registration data is a common factor in organised crime activities and welfare fraud, contributing to a growing social problem. The Swedish Tax Agency is involved in several projects to tackle population registration irregularities linked to organised crime activities. These include money laundering, undeclared work, tax evasion, deception, welfare fraud, false claims to right of residence in Sweden, and identity-related crime.

Over 18 months, the Swedish Tax Agency has collaborated with eight municipalities on their efforts to combat population registration irregularities. The main focus of this project has been to raise awareness of population registration and public authorities' obligation to report population registration irregularities to the Swedish Tax Agency. This work has resulted in the identification of about 500 strategic addresses (addresses used for criminal purposes) and 1,300 incorrect entries in the Swedish Population Register. About half of all population registration irregularities relate to individuals who have moved abroad but are still registered in Sweden.

The other half of such irregularities relate to individuals registered at the wrong address. Of 920 cases closed in 2022, approximately 15% involved criminal offences that we reported to the Swedish Police, and 72% involved corrections to Population Register data.

Welfare system abuse

Abuse of Swedish welfare systems has a significant impact on our society as a whole. Combating this abuse was therefore one of the Swedish Tax Agency's priority areas for 2022.

Collaboration is vital in identifying and tackling welfare abuse. Such collaboration has a significant impact beyond the Swedish Tax Agency itself, among the public service providers that need a sound basis for decisions and actions.

During the year, the Swedish Tax Agency was among the 22 public authorities that participated in the "MUR" collaboration initiative: "Motståndskraft hos utbetalande och rättsvårdande myndigheter, mot missbruk och brott mot välfärdssystemen" ("Payment and law enforcement authorities' resistance to the abuse and breach of Sweden's welfare systems"). This collaboration led to an increase in notifications regarding incorrect welfare payments received in 2022.

During the year, the Swedish Tax Agency also supported businesses and

organisations in building relationships with professional subcontractors and other partners. In its work with prioritised municipal authorities in 2022, the Swedish Tax Agency focused on procurement issues and measures to prevent incorrect welfare payments and combat welfare system abuse. Our collaboration on public procurements also continued throughout the year.

New legislation

New legislation has given us greater powers to combat organised crime and welfare fraud. The legislative changes include an expanded scope for verification visits, and the obligation to report a broader range of crimes. These changes (in combination with a previous expansion of the scope for information sharing within the Swedish Tax Agency and the obligation for authorities to report population registration irregularities) increase the effectiveness of our control activities.

Increased emergency preparedness and security

Russia's invasion of Ukraine has led to concerns in the world around us, which have also affected the Swedish Tax Agency. With the deterioration of the security situation in Europe, our immediate focus has been on matters of security, civil defence and emergency preparedness.

As a result of the present heightened security situation, the Swedish Tax Agency has established a crisis team to follow global developments and address issues that could affect our activities or our work environment.

One of the crisis team's key tasks is to ensure IT and information security. The Swedish Tax Agency has initiated essential security work, and we are carrying out ongoing activities on the basis of our action plans.

These plans are based on Swedish Civil Contingencies Agency (MSB) regulations on public authorities' work on information security, IT security measures and incident management. The Swedish Tax Agency collaborates actively with other authorities in these areas.

Cyber attacks are becoming increasingly common and sophisticated, in line with the growing interest among foreign powers in obtaining information. Our capacity to detect and defend against potential attacks is a top priority, and we are continuously working to boost capacity. To protect the Swedish Tax Agency's information, we have taken measures to increase our basic level of IT security.

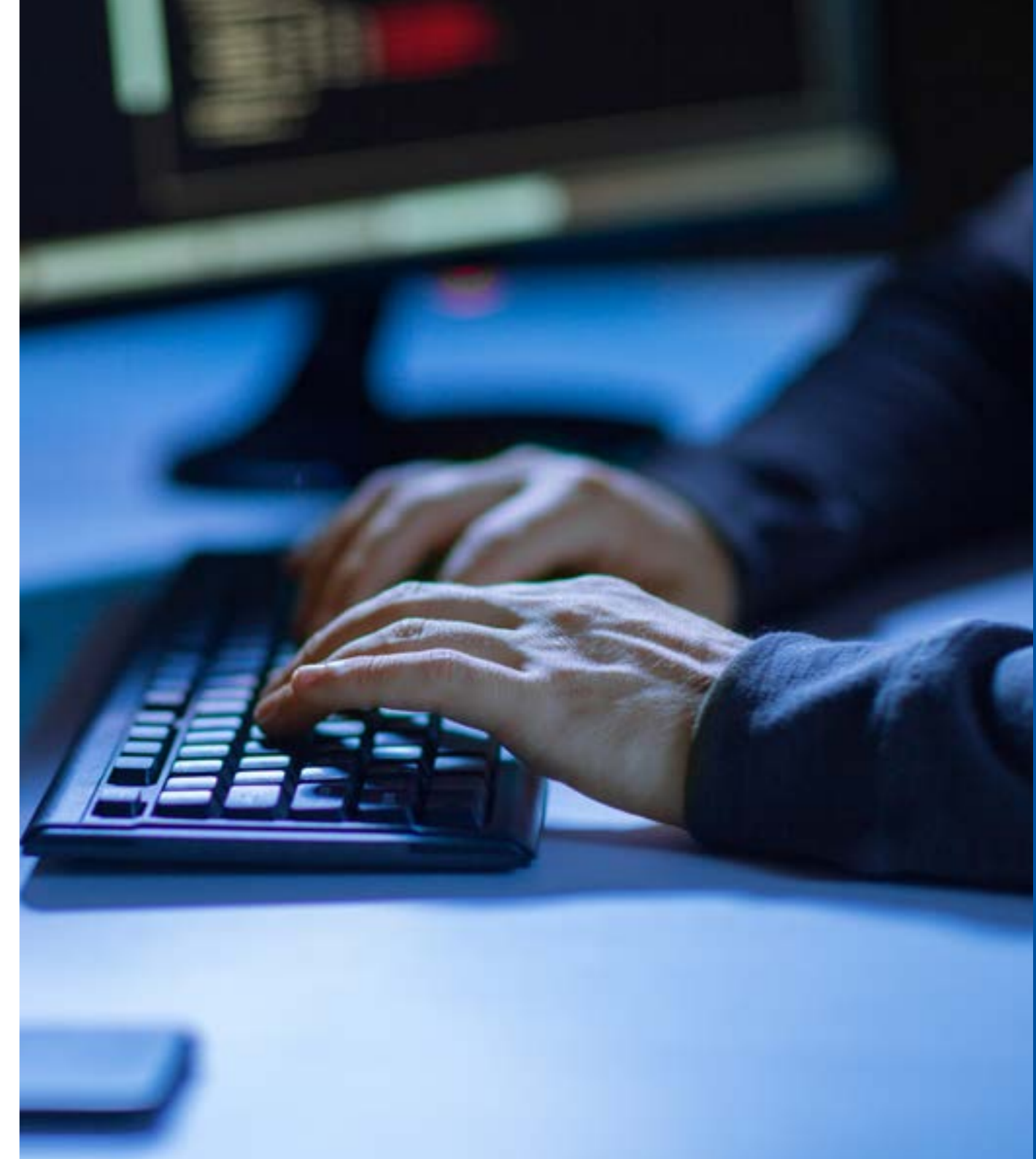
In 2022, security awareness activities and training were carried out, with a focus on

cybersecurity, data protection and social engineering (or manipulation). The Swedish Tax Agency participates actively in "Tänk säkert" ("Think security"), an information security and cybersecurity awareness campaign run by the Swedish Police and Swedish Civil Contingencies Agency.

The EU Temporary Protection Directive, which covers refugees from Ukraine, led to an increase in coordination number applications in 2022. To help manage high demand and streamline the application process, we have given the Swedish Migration Agency access to an e-service through which they can request coordination numbers digitally. On our website, skatteverket.se, we published guidance specifically for people who have come to Sweden under the EU Temporary Protection Directive.

On 1 October 2022, the Swedish Tax Agency became the responsible authority in charge of the emergency response area "provision of basic data" ("Försörjning av grunddata"). We have begun work to establish the approach and organisational framework necessary for us to manage this responsibility – both internally and in collaboration with other public authorities.

We have analysed our operations, and in 2021 we reached a new decision regarding important societal functions. We have strengthened our ability to analyse and develop measures to secure our operations – both through the establishment of continuity plans, and through crisis management, training and practice.





The Swedish Tax Agency's annual report is available on our website, skatteverket.se