

VAT Act (1994: 200)

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2020-01-01

Areas: VAT

Change up to and including: SFS 2019: 886

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FIRST DEPARTMENT

Material regulations

1 chap. Introductory provisions

Scope of the law

Section 1 VAT shall be paid to the state in accordance with this Act

1. in the case of such intra-country trade in goods or services which is taxable and is made by a taxable person in that capacity, to the extent that the taxable person is not exempt from tax on turnover;

2. in the case of taxable intra-Union acquisitions of goods that are movable property, unless the turnover is made within the country, or
3. in the case of such imports of goods into the country that are taxable.

What constitutes turnover or import is stated in ch. What constitutes intra-Union acquisition is stated in Chapter 2 a. In which cases there is a tax liability for a turnover, an intra-Union acquisition or import is stated in ch. What is meant by a taxable person is stated in Chapter 4. In which cases a turnover is considered to have been made within the country is stated in ch. The conditions for tax exemption are stated in Chapter 9 d.

Amounts that have been designated as VAT in an invoice or similar document shall also be paid to the state, even if the amount does not constitute VAT under this Act.

Lag (2016: 1069).

§ 2 Obligated to pay VAT (taxable) is

1. for such turnover as is specified in section 1, first paragraph 1, unless otherwise follows from 1 a-4 e: the person who sells the goods or services,
 - 1 a. For such turnover as is specified in § 1 first paragraph 1 of telecommunications services, radio and television broadcasting and electronic services to be reported in accordance with provisions corresponding to the special scheme in Articles 369a-369k of Council Directive 2006/112 / EC of 28 November 2006 on a common system of value added tax, as amended by Directive 2008/8 / EC, if the person providing the service is a group of persons who are considered as a single taxable person in another EU country (VAT group): the VAT group ,
2. for turnover specified in section 1, first paragraph 1 of such services as are referred to in ch. § 5, if the person who sells the service is a foreign taxable person: the person who acquires the service, if he is
 - a taxable person,
 - a legal person who is not a taxable person but is registered for VAT here, or
 - a legal person who would have been a taxable person if not ch. § 8 has been applicable,
3. for sales specified in section 1, first paragraph 1 of such goods as are referred to in ch. §§ 2 c and 2 d, if the person who sells the goods is a foreign taxable person and the acquirer is registered for VAT here: the person who acquires the goods,
4. for such subsequent turnover within the country as referred to in ch. § 30 b first paragraph: the person to whom the turnover is made,
 - 4 a. For turnover specified in § 1 first paragraph 1 between taxable persons who are or shall be registered for VAT here, of gold material or semi-finished products with a fineness of at least 325 thousandths or of investment gold if the person selling the gold is taxable according to 3 Cape. § 10 b: the person who acquires the goods,
 - 4 b. For turnover specified in § 1 first paragraph 1 of such services referred to in the second paragraph, if tax liability does not exist under the first paragraph 2 of this section: the person who acquires the service, if he is

a taxable person who does not only temporarily provide such services in his business, or

- another taxable person who provides such services to a taxable person referred to in the first indent,

4 c. For sales specified in section 1, first paragraph 1 of goods or services related to property referred to in ch. § 8, except real estate services referred to in 4 b of this section or ch. 3 § 3 second and third paragraphs, if the person who sells the product or service is a foreign taxable person and the acquirer is registered for VAT here: the person who acquires the product or service, unless otherwise follows from § 2 d,

4 d. For turnover referred to in § 1 first paragraph 1 between taxable persons who are or shall be registered for VAT here, if tax liability does not exist under the first paragraph 2 of this section, of greenhouse gas emission rights as defined in Article 3 of the European Parliament and Council Directive 2003/87 / EC of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community which may be transferred under Article 12 of that Directive, or by other entities which may be used by operators to comply with that Directive: the acquirer the service,

4 e. For turnover specified in § 1 first paragraph 1 between taxable persons who are or shall be registered for VAT here of such goods referred to in the third paragraph: the person who acquires the goods,

5. for such an acquisition as is specified in section 1, first paragraph 2: the person who acquires the goods, and

6. for the import of goods

a) if a customs debt arises in Sweden as a result of the import: the person who is liable to pay the duty, unless otherwise follows from c,

b) if the import relates to a Union product or if the product is to be declared for release for free circulation in Sweden but is not subject to duty: the person who would have been liable to pay the duty if the product had been subject to duty, unless otherwise provided by c;

c) if the person who is or would have been obliged to pay the duty according to a or b is a representative and the Tax Agency is the tax authority: the person on whose behalf the representative acts.

The first paragraph 4 b applies

1. such services relating to real estate to which can be attributed

- earth and foundation work,

- construction work,

- building installations,

finishing of buildings, or

- rental of construction machinery with driver,

2. building cleaning, and

Hire of labor for the activities referred to in paragraphs 1 and 2.

The first subparagraph of Article 4 (e) applies to goods falling within the following headings of the Combined Nomenclature (CN code) pursuant to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff as amended on 1 January 2012,

1. waste or scrap of iron or steel; remelting ingots of

iron or steel (CN code beginning with 7204),

2. Copper waste and scrap (CN code beginning with 7404),

3. nickel waste and scrap (CN code beginning with 7503);

4. waste and scrap of aluminum (CN code beginning with 7602);

5. waste and scrap of lead (CN code beginning with 7802);

6. Zinc waste and scrap (CN code beginning with 7902),

7. Tin waste and scrap (CN code beginning with 8002),

8. waste and scrap of other base metals (CN code beginning with 8101-8113), or

9. waste and scrap of galvanic elements, batteries and electric accumulators (CN code beginning with 854810).

When selling a product or service that is done within the country by a taxable person who has a permanent establishment here, the taxable person shall in the application of the first paragraph be equated with a foreign taxable person, if the sale is made without the participation of the Swedish establishment.

Customs debt and Union goods means the same as in Article 5 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 establishing a Union Customs Code.

Special provisions on who is liable to tax in certain cases are found in Chapter 6, Chapter 9. and 9 c chap.

Lag (2016: 1208).

Section 2 a Tax liability does not exist for an author or his estate for the sale of such works of art as are referred to in Chapter 9 a. § 5, om

The work of art at the time of sale is owned by the author or his estate, and

2. the tax base for the tax year in total is less than SEK 300,000. *Lag (1995: 700).*

§ 2 b At the request of a person who according to § 2 a is not taxable, the Tax Agency shall decide that tax liability shall exist regardless of the size of the tax base.

The Swedish Tax Agency's decision is valid until the end of the second year after the year in which the decision was made.

Lag (2003: 659).

Section 2 c Special provisions on VAT are contained in the Act (2000: 142) on agreements with Denmark on VAT for the fixed road connection across the Sound.

Lag (2000: 143).

§ 2 d A foreign taxable person who requests it has the right to be taxable for sales for which the acquirer would otherwise have been taxable according to § 2 first paragraph 4 c. The foreign taxable person's tax liability shall then apply to all such sales within the country.

When selling a product or service done within the country by a taxable person who has a permanent establishment here, the taxable person shall in the application of the first paragraph be equated with a foreign taxable person, if the sale is made without the participation of the Swedish establishment. *Lag (2013: 368).*

Obligation to pay incorrectly charged VAT

Section 2 e Anyone who states such an amount as is referred to in section 1, third paragraph, on an invoice or similar document is liable for payment of the amount. *Lag (2007: 1376).*

The time of entry into tax liability

Section 3 The obligation to pay tax pursuant to section 1 in the event of sale arises when the goods have been delivered or the service has been provided or when the goods or services have been claimed by withdrawal, unless otherwise provided in the second paragraph or 3 a, 3 b, 4 or 5 a §.

If the person selling the product or service receives compensation in full or in part for an ordered product or service before the time referred to in the first paragraph, the tax liability arises when the compensation is received in cash or otherwise the person selling the product or service benefits. However, this only applies if the turnover is taxable when the compensation benefits the person who sells the product or service.

By delivery of an item is meant that the item is delivered or that it is sent to a buyer against cash on delivery or cash on delivery. A transfer of a single-function voucher shall, for the purposes of the first paragraph, be equated with a supply of the goods or a provision of the services to which the voucher relates.

Lag (2018: 1333).

Section 3 a In the case of turnover of building and construction services and of goods that are traded in connection with such services, the obligation to pay tax arises when an invoice has been issued. If no invoice has been issued when payment is received, or if an invoice has not been issued within the time specified in ch. § 3 a first paragraph, the tax liability arises according to § 3.

Lag (2012: 342).

§ 3 b When the turnover refers to a car or motorcycle which at the time of delivery is temporarily registered in accordance with § 17 first paragraph 1 of the Vehicle Registration and Use Act (2019: 370) and the vehicle is delivered to a natural person, who is resident or permanently residing in another country other than an EU country and which intends to move the vehicle to a place outside the EU, the obligation to pay tax arises at the end of the sixth month following the month in which the vehicle was delivered.

Lag (2019: 373).

Section 4 With regard to the granting of felling rights to forests in the cases referred to in Chapter 21. Section 2 of the Income Tax Act (1999: 1229), the tax liability arises as the payment is received by the lessor. *Lag (2007: 1376).*

Section 4 a In the case of intra-Union acquisitions, the tax liability arises at the time of the acquisition. This time shall be considered to be the same as the one when tax liability arises in accordance with section 3, first paragraph, in the case of corresponding sales of goods within the country.

In the case of intra-Union acquisitions of goods that are delivered continuously for more than one calendar month, the tax liability for the acquisition arises at the end of each calendar month, unless the delivery has ended before that. *Lag (2012: 342).*

Section 5 Upon import, the tax liability arises at the time when the obligation to pay customs duty in accordance with customs legislation arises or would have occurred if the obligation to pay customs duty existed. *Lag (2016: 261).*

Section 5 a When acquiring services referred to in ch. Section 2, first paragraph 2, the tax liability arises on 31 December each year, if

The services are provided continuously for a period exceeding one year; and

2. the provision does not give rise to settlements or payments during the time period.

The first paragraph does not apply if the provision of the services has ceased. *Lag (2009: 1333).*

The meaning of certain expressions in this law

Section 6 Goods include material things, including real estate and gas, as well as heating, cooling and electric power.

By service is meant everything else that can be provided.

Lag (2013: 368).

Section 7 What is prescribed in respect of activities refers to both the entire activity and a part of the activity. I 13 kap. however, refers to the entire business unless otherwise stated.

Activities that entail tax liability are understood to be such activities in which the sale of goods or services entails tax liability in accordance with section 2, first paragraph 1. *Act (1997: 502)*.

Section 8 Outgoing tax is understood to be such tax that is to be reported to the state in connection with turnover, intra-Union acquisition or import in accordance with section 1.

Incoming tax is understood to mean such tax on acquisition or import as is stated in Chapter 8. 2 §. *Lag (2011: 283)*.

Section 9 Market value means the entire amount that the buyer of a product or service, at the same sales stage as the one where the sale of the product or service takes place, at the time of the sale and in free competition, would have to pay to an independent seller within the country for a such good or service.

If no comparable turnover of goods or services can be determined, the market value is constituted

1. in the case of goods, of an amount not less than the purchase price of the goods or of similar goods or, in the absence of a purchase price, the cost price, fixed at the time of the transaction, or

2. in the case of services, of an amount not less than the cost of the taxable person to perform the service. *Lag (2013: 368)*.

Section 10 Export refers to such turnover outside the EU of goods or services that are carried out in an economic activity that is conducted in this country. *Lag (2013: 368)*.

Section 10 a For the purposes of this Act, the EU or an EU country means the territories belonging to a Member State in accordance with Article 52 of the Treaty on European Union and Article 355 of the Treaty on the Functioning of the European Union. However, this does not apply to the territories specified in section 10 b.

For the purposes of this Act, the Principality of Monaco, the Isle of Man and the sovereign base territories of the United Kingdom of Akrotiri and Dhekelia shall be assimilated to the territories referred to in the first sentence of the first subparagraph. *Lag (2011: 283)*.

§ 10 b / *Ceases to apply U: 2020-01-01* / By a third territory is meant:

Mount Athos,

2. Canary Islands,

3. the French territories referred to in Articles 349 and 355 (1) of the Treaty on the Functioning of the European Union;

Åland,

5. The Channel Islands,

6th island Helgoland,

7. the territory of Büsingen,

8. Ceuta,
9. Melilla,
10. Livigno,
11. Champion d'Italia,
12. the Italian parts of Lake Lugano.

The territories referred to in the first subparagraphs 1 to 5 are included in the customs territory of the Union, while the territories referred to in 6-12 of the same paragraph are not included in the territory. *Lag (2014: 1505)*.

§ 10 b / *Entry into force* 1: 2020-01-01 / By a third territory is meant:

- Mount Athos,
2. Canary Islands,
 3. the French territories referred to in Articles 349 and 355 (1) of the Treaty on the Functioning of the European Union;
- Åland,
5. The Channel Islands,
- Champion of Italy,
7. the Italian parts of Lake Lugano,
 - 8th island Helgoland,
 9. the territory of Büsingen,
 10. Ceuta,
 11. Melilla,
 12. Livigno.

The territories referred to in the first subparagraphs 1 to 7 are included in the customs territory of the Union, while the territories referred to in 8-12 of the same paragraph are not included in the territory. *Lag (2019: 789)*.

Section 10 c Transactions originating in or intended for

1. The Principality of Monaco shall be treated as transactions originating in or intended for France;

2. The Isle of Man shall be treated as transactions originating in or intended for the United Kingdom;

3. The sovereign base areas of the United Kingdom Akrotiri and Dhekelia shall be treated as transactions originating in or intended for Cyprus. *Lag (2010: 1892)*.

Section 11 Real estate refers to real property in accordance with Article 13b of Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down detailed rules for the application of Directive 2006/112 / EC on a common system of value added tax. *Lag (2016: 1208)*.

Section 12 Has been repealed by *law (2016: 1208)*.

Section 13 A passenger car also means a truck with a cabinet body and a bus, if the total weight of the vehicle is at most 3,500 kilograms. However, this does not apply if the truck's cab is a separate body unit.

By car is meant in ch. 5 § 3, 7 kap. 4 §, 8 kap. 10, 15 and 16 §§ and ch. 13 § 15, however, not vehicles that are passenger cars class II according to § 2 of the Act (2001: 559) on road traffic definitions and have a total weight that

Exceeds 3,500 kilograms, or

2. is not more than 3,500 kilograms if the vehicle's cab is a separate body unit. *Lag (2013: 1105)*.

Section 13 a By new means of transport is understood

1. Motor land vehicles intended for the land transport of persons or goods and having an engine with a cylinder capacity exceeding 48 cubic centimeters or an output of more than 7.2 kilowatts, if they are put into circulation within six months after the first once put into service or before the turnover has been driven a maximum of 6,000 kilometers,

2. vessels whose length exceeds 7.5 meters, except such vessels as specified in ch. § 21 a, if they are sold within three months after they have been put into use for the first time or before the sale has traveled no more than 100 hours, and

3. aircraft whose take-off weight exceeds 1,550 kilograms, except for aircraft specified in ch. § 21, if they are sold within three months after they have been used for the first time or before the sale has been flown for a maximum of 40 hours.

Lag (2017: 1196).

Section 13 b Excise goods are subject to energy products, alcohol, alcoholic beverages or tobacco products as these goods are defined in Union legislation for excise duties. However, this does not apply to gas supplied through a natural gas system located within the territory of the Union or through a gas network connected to such a system. *Lag (2011: 283)*.

Section 14 Tax year means tax year according to the Income Tax Act (1999: 1229).

If tax under this Act relates to an activity for which tax liability does not exist under the Income Tax Act, is understood to mean tax year

1st calendar year, or

2. the financial year, if this is broken and corresponds to what is stated in ch. the Accounting Act (1999: 1078).

In cases concerning the refund of input tax to such a taxable person as is referred to in ch. Section 1, first and second paragraphs, tax year means the calendar year in which the application for reimbursement applies.

Tax year, however, means the calendar year in the case of tax in accordance with this Act, which is reported in accordance with

1. the Act (2011: 1245) on special VAT arrangements for telecommunications services, radio and television broadcasting and electronic services, or
2. provisions which in another EU country correspond to Articles 358a-369 or Articles 369a-369k of Directive 2006/112 / EC.

Lag (2015: 888).

Section 15 A foreign taxable person is understood to mean a taxable person who does not have his or her place of business or a permanent establishment in this country and is not resident or permanently resident here.

Lag (2013: 368).

Section 16 / Ceases to apply U: 2020-01-01 /The state does not refer to state-owned enterprises. By municipality is meant municipality and county council according to the Local Government Act (2017: 725). *Lag (2017: 737).*

Section 16 / Entry into force I: 2020-01-01 /The state does not refer to state-owned enterprises. By municipality is meant municipality and region according to the Local Government Act (2017: 725). *Lag (2019: 886).*

Section 17 An invoice refers to documents or notices in paper form or in electronic form that meet the conditions for invoices in Chapter 11. or, if the invoicing rules in another EU country apply in accordance with Article 219a of Council Directive 2006/112 / EC, which fulfills the conditions for invoices in that country. *Lag (2014: 940).*

Section 17 a Electronic invoice refers to an invoice in accordance with section 17 that is issued and received in an electronic format.

Lag (2012: 342).

Section 18 By investment gold is meant

1. gold in the form of an ingot or plate with a weight accepted in any of the markets for such gold and having a fineness of at least 995 parts per thousand, whether or not the gold is represented by securities;

2. gold coin as

has a fineness of at least 900 thousandths,

- are minted after the year 1800,

is or has been the means of payment in force in the country of origin, and

- normally sold at a price not exceeding the market value of the gold content of the coin by more than 80%.

Small ingots or plates weighing 1 gram or less are not covered by the first paragraph 1.

Gold coins included in the list published annually in the C series of the Official Journal of the European Union shall be deemed to meet the criteria set out in the first subparagraph 2 throughout the year in which the list is valid.

Gold coins under this section shall not be deemed to be traded due to their numismatic value. *Lag (2011: 283)*.

Section 19 Free circulation means the same as in Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 establishing a Customs Code for the Union. *Lag (2016: 261)*.

Section 20 A voucher refers to an instrument for which there is an obligation to accept it as compensation or partial compensation for the delivery of goods or the provision of services. The goods to be supplied or the services to be provided or the identity of the potential suppliers or suppliers must be indicated either on the instrument or in the accompanying documentation which includes the conditions of use of the instrument. *Lag (2018: 1333)*.

Section 21 A single-function voucher refers to a voucher for which it is already known when it is issued how much VAT is to be paid for the goods and services to which the voucher relates and in which country the sale of the goods or services is to be considered to have taken place.

By multi-function voucher is meant a voucher other than a single-function voucher. *Lag (2018: 1333)*.

Chapter 2 Sales and imports

§ 1 By sales of goods is meant

1. that an item is transferred for consideration, or
2. that a product is claimed through withdrawals in accordance with §§ 2 and 3.

A transfer of a good to another EU country must be equated with a turnover of the good if

- the goods are transported by a taxable person or on his behalf from an activity carried out by the taxable person within the EU,
- the transfer is made for his business, and
- the transfer is to be taxed as an intra-Union acquisition in the other EU country.

By turnover of service is understood

That a service for remuneration is performed, transferred or otherwise provided to someone, or

2. that a position is claimed through withdrawals in accordance with § 5, 7 or 8. *Lag (2013: 368)*.

Section 1 a Import means that a good is brought into Sweden from a place outside the EU. *Lag (2011: 283)*.

§ 1 b The transfer of assets in a business that takes place in connection with the transfer of the business or in connection with a merger or similar procedure is not considered turnover.

The first paragraph applies provided that the acquirer would be entitled to a deduction for or a refund of the tax that would otherwise have been levied on the transfer.

Lag (2015: 888).

/ The title enters into force I: 2020-01-01 /

Waste storage in another EU country

§ 1 c / *Entry into force I: 2020-01-01* / A transfer of a product to a call-off warehouse in another EU country shall not be equated with a turnover of the product.

The first paragraph applies only if

1. the goods are transported by a taxable person or on their behalf to another EU country in order to be transferred there for consideration to another taxable person who, according to an existing agreement between them, has the right to acquire the goods;
2. the transferee has neither established the seat of his economic activity nor has a permanent establishment in the country to which the goods are transported;
3. the person entitled to acquire the goods is registered for VAT in the country to which the goods are transported and the person who transfers the goods is aware of the identity of the intended acquirer and the registration number for VAT at the time of shipment; and
4. the person who transfers the goods registers the transfer in the register prescribed in ch. 39 Section 14 a of the Tax Procedure Act (2011: 1244), and enter information in a periodic summary in accordance with Chapter 35. the same law on the VAT acquirer's registration number of the intended acquirer in the EU country to which the goods are transported. *Lag (2019: 789)*.

§ 1 d / *Entry into force I: 2020-01-01* / Anyone who has transferred a product to a call-off warehouse in another EU country according to § 1 c shall be deemed to have made a turnover exempt from tax according to ch. § 30 a first paragraph 1 when the goods are transferred to the intended acquirer, or someone who replaced him according to § 1 g, if it takes place within 12 months from the time the goods arrived in the other EU country.

Lag (2019: 789).

§ 1 e / *Entry into force I: 2020-01-01* / If the goods have not been transferred to such a taxable person as referred to in § 1 d within 12 months from the time the goods arrived in the other EU country, the transfer shall be equated with a sale of the goods in accordance with section 1, second paragraph. The time for turnover shall be the day after the end of the 12-month period. *Lag (2019: 789)*.

§ 1 f / *Entry into force I: 2020-01-01* / When transferring a *good in accordance with § 1 c*, the good may be sent back to Sweden without the transfer being equated with a turnover, if the return of the good

1. takes place within 12 months of the goods arriving in the other EU country, and
2. is stated in the register prescribed in ch. 39. Section 14 a of the Tax Procedure Act (2011: 1244). *Lag (2019: 789)*.

§ 1 g / *Entry into force I: 2020-01-01* / If the acquirer referred to in § 1 c is exchanged for another taxable person within 12 months from the time the goods arrived in the other EU country, the transfer shall not be equated with a turnover of the goods at the exchange, if

1. the other conditions in § 1 c are met, and
2. the exchange is registered by the person who transfers the goods in the register prescribed in ch. 39. Section 14 a of the Tax Procedure Act (2011: 1244). *Lag (2019: 789)*.

§ 1 h / *Entry into force I: 2020-01-01* / If any of the conditions in § 1 c or 1 g ceases to be fulfilled within 12 months from the time the goods arrived in the other EU country, the transfer shall be equated with a sale of the goods in accordance with section 1, second paragraph, at the time when the condition is no longer met. *Lag (2019: 789)*.

1 i § / *Entry into force I: 2020-01-01* / If a *product* transferred in accordance with § 1 c is transferred to someone other than a taxable person referred to in § 1 d, the transfer shall be equated with a turnover of the product in accordance with 1 § second paragraph at the time of transfer.

If the goods are transported from the warehouse to a country other than the EU country from which they were originally transported, the transfer shall be treated as a turnover of the goods when the transport begins.

If the goods have been destroyed, lost or stolen, the transfer shall be equated with a turnover of the goods on the day on which the goods were destroyed or disappeared or, if it is impossible to determine the day on which this occurred, on the day the goods were discovered destroyed or lost. *Lag (2019: 789)*.

Withdrawal of goods

Section 2 Withholding of goods is understood to mean a taxable person

1. removes a product from its business for its own or the staff's private use or, subject to the second paragraph, for the transfer of the product without compensation, or otherwise for use for purposes other than its own business, or
2. transfers goods from an activity that entails tax liability or the right to a refund of input tax in accordance with ch. 9, 11 or 11 c-13 §§ to an activity that does not at all or only partially entails tax liability or such right to a refund.

Transfer of goods without compensation is not considered a withdrawal, if the goods are gifts of lesser value or samples of goods and are given for the taxable person's own business.

Lag (2013: 368).

§ 3 What is said in § 2 about withdrawal of goods only applies if the taxable person has been entitled to a deduction for or refund according to ch. §§ 9-13 of the input tax on the acquisition of the product.

If the turnover through which the taxable person acquired the goods or, when the goods were brought into Sweden, the taxable person's intra-Union acquisitions or imports has been exempted from tax liability according to ch. § 21 or 21 a, however, § 2 applies. *Lag (2017: 1196).*

Withdrawal of services in general

Section 4 Withdrawal of service means such measures as are specified in Sections 5, 7 and 8. *Lag (2002: 1004).*

Section 5 By withdrawal of service is meant that a taxable person

1. performs or otherwise provides a service for its own or the staff's private use or otherwise for purposes other than its own activities, if the service is provided without compensation;
2. uses or allows the staff to use a product that belongs to the business for private use or otherwise for purposes other than their own business, if the turnover, the intra-Union acquisition or import of the product has been exempted from tax liability according to ch. 21, 21 a or 21 b § or if the taxable person was entitled to a deduction for or repayment according to ch. 9, 11 or 11 c-13 §§ of the input tax on the acquisition, manufacture or rental of the goods, or
3. for private purposes, uses or has someone else use a car or motorcycle that constitutes an asset in or has been leased for the business and the taxable person has been entitled to a deduction for or repayment in accordance with ch. 9, 11 or 11 c-13 §§ of the input tax on the acquisition, manufacture or, in the case of leasing, of the entire input tax that relates to the rent.

The first paragraphs 2 and 3 only apply if the value of the use is more than small. *Lag (2017: 1196).*

Section 6 Has been repealed by *law (1994: 1798).*

Withdrawal of certain services in the real estate area

§ 7 Withdrawal of service also means that a taxable person in a building business performs or acquires such services as specified in the second paragraph and provides them with an apartment that the taxable person owns with a tenancy or condominium or his own property, if the taxable person both provides services to others (construction contracts) and perform services on such apartments or properties, and the apartment or property constitutes an inventory asset in the construction business according to the Income Tax Act (1999: 1229). The same applies to services that the taxable person performs on an apartment or property that constitutes an asset in the construction business other than inventory.

The first paragraph applies

1. construction works, including repairs and maintenance, and
2. drawing, design, construction or other comparable services.

The first paragraph does not apply if the services relate to a part of the apartment or property, which is used in an activity that entails tax liability or the right to a refund of input tax according to ch. 9, 11, 11 e or § 12. *Lag (2013: 368)*.

Section 8 Withdrawal of service further means that a property owner performs such services as specified in the second paragraph on his own property that constitutes an asset in an economic activity that does not entail tax liability or the right to a refund of input tax according to ch. 9, 11, 11 e or § 12.

However, this only applies if the salary costs incurred for the services during the tax year exceed SEK 300,000, including taxes and fees that are based on salary costs.

The first paragraph applies to the execution of

1. construction work, including repairs and maintenance,
2. drawing, design, construction or other comparable services; and
3. cleaning, window cleaning, cleaning and other property management.

What is said in the first paragraph also applies to tenants and tenant-owners who perform such services as specified in the second paragraph 1 and 2 on apartments that they hold with tenancy or tenant-ownership in an economic activity that does not entail tax liability or the right to a refund of input tax according to ch. . 9, 11, 11 e or § 12.

If a property is owned or a tenancy or tenant-ownership is held by a taxable person who is part of such a VAT group as is referred to in Chapter 6 a. Section 1, the group shall be regarded as a property owner, tenant or tenant-owner when applying this section. *Lag (2013: 368)*.

Turnover in transactions with single-function vouchers

Section 9 Any transfer in exchange for a single-function voucher made by a taxable person acting in his own name shall be regarded as a sale of the goods or services to which the voucher relates. The same applies if a single-function voucher is used in the same way as referred to in section 1, first paragraph 2 or third paragraph 2.

The actual delivery of the goods or the provision of the services in exchange for a single-function voucher accepted as compensation or partial compensation by the supplier or supplier is not a turnover, unless otherwise provided in section 11. *Lag (2018: 1333)*.

Section 10 If a transfer of a single-function voucher is made by a taxable person in the name of another taxable person and on his behalf, he shall be deemed to be selling the goods or services to which the voucher relates. *Lag (2018: 1333)*.

Section 11 If the person supplying goods or providing services in exchange for a single-function voucher is not the taxable person who issued the voucher in his own name, the supplier or supplier shall be deemed to have sold the goods or services to this taxable person. *Lag (2018: 1333)*.

Turnover in transactions with multifunction vouchers

Section 12 The actual delivery of the goods or the actual provision of the services in exchange for a multi-functional voucher that is accepted as compensation or partial compensation by the supplier or supplier shall be regarded as a turnover in accordance with ch. 1 §. However, previous transfers of the multifunction voucher are not sales.

Lag (2018: 1333).

Section 13 When a transfer of a multifunctional voucher is made by a person other than the taxable person who carries out such a sale as referred to in section 12, all services of identifiable services, such as distribution or marketing services, shall be considered as sales. *Lag (2018: 1333)*.

2 a kap. Intra-Union acquisitions

Section 1 Sections 2-9 contain provisions on in which cases an acquisition shall be regarded as an intra-Union acquisition. *Lag (2011: 283)*.

Intra-Union acquisitions

§ 2 / Ceases to apply U: 2020-01-01 / By union-internal acquisition is meant

1. that someone, under the conditions specified in §§ 3-5 for consideration, acquires a good, if the good is transported to the acquirer by him or by the seller or on behalf of someone else to Sweden from another EU country,
2. that someone, under the conditions specified in section 6 for consideration, acquires a good, if the good is transported to the acquirer by him or by the seller or on behalf of someone else to another EU country from Sweden or another EU country,
3. that someone under the conditions specified in section 7, first paragraph, transfers a product from an activity in another EU country to Sweden, unless otherwise follows from section 7, second paragraph, or
4. that someone in the cases specified in section 9 transfers a product from another EU country to Sweden. *Lag (2011: 283)*.

§ 2 / Entry into force I: 2020-01-01 / By intra-union acquisition is meant

1. that someone, under the conditions specified in §§ 3-5 against compensation, acquires a good, if the good is transported to the acquirer by him or by the seller or on behalf of someone else to Sweden from another EU country,
2. that someone, under the conditions specified in section 6 for consideration, acquires a good, if the good is transported to the acquirer by him or by the seller or on behalf of someone else to another EU country from Sweden or another EU country,

3. that someone under the conditions specified in section 7, first paragraph, transfers a product from an activity in another EU country to Sweden, unless otherwise follows from section 7, second paragraph or sections 8 and 8 b-8 f,
4. that someone in the cases specified in section 9 transfers a product from another EU country to Sweden, or
5. that someone, under the conditions specified in section 8 a for remuneration, acquires an item from a call-off warehouse in Sweden.

Lag (2019: 789).

Intra-Union acquisitions according to § 2 1

§ 3 An item shall be considered acquired in accordance with § 2 1, if the acquisition relates

1. such a new means of transport as specified in ch. 13 a §,
2. such an item subject to excise duty as specified in ch. § 13 b and the buyer is a taxable person or a legal person who is not a taxable person, or
3. a commodity other than a new means of transport or a commodity subject to excise duty and the acquisition is made by a purchaser referred to in the second subparagraph from a taxable person acting in that capacity and not exempt from VAT in accordance with the provisions on small businesses in Articles 282- 292 of Directive 2006/112 / EC in another EU country.

The first paragraph 3 refers to buyers who are

1. a taxable person who acts in this capacity and whose activities entails the right to a deduction for input tax or the right to a refund in accordance with ch. § 1 second paragraph or 9-13 §§ of such tax, or
 2. a taxable person who acts in this capacity and whose activities do not entail any right to deduct or the right to a refund in accordance with ch. §§ 9-13 or a legal person who is not a taxable person, provided
- that the total value of his taxable acquisition of goods other than new means of transport or excise goods during the current or previous calendar year exceeds SEK 90,000, or
 - that the buyer is covered by a decision as specified in section 4.

Lag (2013: 368).

Section 4 The Tax Agency shall, at the request of such a buyer as is specified in section 3, second paragraph 2, decide that acquisitions made by him shall be regarded as intra-Union acquisitions, even though the specified amount limit is not exceeded. The decision shall apply for two calendar years. *Lag (2011: 283).*

Section 5 A product shall be considered acquired in accordance with Section 2 (1) even in cases where the transport begins outside the EU and the product is subsequently imported to another EU country by the acquirer for further transport to Sweden, if the acquirer is a legal person who is not a taxable person.

I 10 kap. Section 11 b contains provisions on repayment in certain cases of tax paid on import. *Lag (2013: 368).*

Intra-Union acquisitions according to § 2 2

§ 6 A product shall be considered acquired in accordance with § 2 2, if

- the buyer is registered for VAT in this country,
- the acquisition is made, stating the buyer's Swedish registration number, from a seller who is registered for VAT in another EU country, and
- the buyer does not show that he has been subject to VAT in another EU country for the acquisition.

I 13 kap. Section 25 a contains provisions on how outgoing tax for such acquisitions referred to in the first paragraph is to be recovered, in the event that VAT has been imposed in the other EU country after the acquirer has reported the outgoing tax in his declaration in this country.

An item shall not be considered acquired in accordance with the first paragraph, if the buyer shows that the acquisition was made for a subsequent sale in another EU country and the person to whom the sale is made is liable to tax there for the sale. *Lag (2011: 283)*.

Intra-Union acquisitions according to § 2 3

§ 7 A product shall be considered acquired in accordance with § 2 3, if

- the person transferring the goods is a taxable person who carries on business in another EU country,
- the transfer is made for his business, and
- the transfer is made by the goods being transported from that EU country to Sweden by the taxable person or on his behalf.

An item shall not be considered acquired in accordance with § 2 3, on the transfer

1. is made for circulation on ships, aircraft or trains traveling with a place of departure in an EU country and a place of arrival in another EU country;
2. forms part of the turnover of a service performed for the person who transfers the goods and the service refers to work on or valuation of the goods in Sweden, if the transport of the goods is completed in Sweden and the goods, after the work or valuation has been performed, are returned to it the taxable person in the EU country from which the goods were originally transferred,
3. is made so that the transferred product is to be used for the sale of services in Sweden and the product is therefore to be used temporarily in this country;
4. is made so that the transferred goods are temporarily, for a maximum of two years, to be used in Sweden, provided that the corresponding import would have been tax-free in this country in accordance with what applies to temporary imports from a non-member country;
5. is made for such turnover as specified in ch. 3 a §, 3 kap. 21 a, 30 a or 30 c §,
6. is made for such turnover as specified in ch. § 2 first paragraph 2 or 4, or
7. is made for such turnover as is stated in ch. 2 c or 2 d §.

When any of the conditions specified in the second paragraph no longer exist, the goods shall be deemed to have been transferred in accordance with the rules in the first paragraph. *Lag (2017: 1196)*.

/ The title enters into force I: 2020-01-01 /

Waste storage in Sweden

Section 8 Has been repealed by *law (1995: 1286)*.

§ 8 / Entry into force I: 2020-01-01 / An item transferred to a call-off warehouse in Sweden shall not be considered acquired in accordance with § 2 3, if

1. the goods are transported to Sweden by a taxable person or on their behalf from another EU country in order to be transferred here for compensation to another taxable person who according to an existing agreement between them has the right to acquire the goods;
2. the person transferring the goods has neither established the registered office for his economic activity nor has a permanent establishment in Sweden,
3. the person who has the right to acquire the goods is registered for VAT in Sweden and the person who transfers the goods is aware of the identity of the intended acquirer and registration number for VAT when the transport departs, and
4. the person transferring the goods registers the transfer in a register in accordance with Article 243 (3) of Directive 2006/112 / EC, as amended by Directive (EU) 2018/1910, and enters information on the intended acquirer's Swedish registration number for VAT in a summary pursuant to Article 262.2 of the same Directive. *Lag (2019: 789)*.

§ 8 a / Entry into force I: 2020-01-01 / When transferring a good according to § 8, the intended acquirer, or someone who has replaced him according to § 8 d, shall be deemed to have made an intra-Union acquisition when the ownership of the good is transferred to the acquirer, if it takes place within 12 months from the time the goods arrived in Sweden. *Lag (2019: 789)*.

§ 8 b / Entry into force I: 2020-01-01 / If the goods have not been transferred to such a taxable person as referred to in § 8 a within 12 months from the time the goods arrived in Sweden, it shall be considered acquired in accordance with § 2 3 The time of acquisition shall be the day after the end of the 12-month period. *Lag (2019: 789)*.

§ 8 c / Entry into force I: 2020-01-01 / When transferring a good according to § 8, the good may be sent back to the EU country from which it was sent without it being considered acquired according to § 2 3, if the return of varan

1. takes place within 12 months from the time the product arrived in Sweden, and
2. entered in a register in accordance with Article 243 (3) of Directive 2006/112 / EC, as amended by Directive (EU) 2018/1910.

Lag (2019: 789).

§ 8 d / *Entry into force I: 2020-01-01* / If the acquirer referred to in § 8 is exchanged for another taxable person within 12 months from the time the goods arrived in Sweden, the goods shall not be considered acquired in accordance with § 2 3 at bytet, om

1. the other conditions in section 8 are met, and

The exchange is registered by the person who transfers the goods in a register in accordance with Article 243 (3) of Directive 2006/112 / EC, as amended by Directive (EU) 2018/1910. *Lag (2019: 789)*.

§ 8 e / *Entry into force I: 2020-01-01* / If any of the conditions in § 8 or 8 d ceases to be fulfilled within 12 months from the time the product arrived in Sweden, the product shall be considered acquired in accordance with § 2 3 at the time when the condition is no longer met.

Lag (2019: 789).

§ 8 f / *Entry into force I: 2020-01-01* / If an item transferred in accordance with § 8 is transferred to someone other than such a taxable person as referred to in § 8 a, the item shall be considered acquired in accordance with § 2 3 at the time of transfer.

If the goods are transported from the waste warehouse to a country other than the EU country from which they were originally transported, the goods shall be considered acquired in accordance with § 2 (3) when the transport begins.

If the goods have been destroyed, lost or stolen, the goods shall be considered acquired in accordance with § 2 3 on the day when the goods were destroyed or disappeared or, if it is impossible to determine which day this occurred, the day it was discovered that the goods were destroyed or disappeared. *Lag (2019: 789)*.

Intra-Union acquisitions according to § 2 4

§ 9 A product shall be considered acquired in accordance with § 2 4, if

- the person using the product is a taxable person who conducts business in this country,
- the taxable person uses the goods for a purpose other than that specified in section 7, second paragraph, by using it for this activity after the goods have been transported by the taxable person or on his behalf to Sweden from another EU country, and
- the product does not originate from an activity carried out by the taxable person in that country.

Lag (2013: 368).

Common provision regarding 2 § 3 and 4

Section 10 A product shall not be considered acquired in accordance with section 7 or 9 if the corresponding acquisition of the product for consideration for the acquirer would not be regarded as an intra-Union acquisition in accordance with section 3.

Lag (2011: 283).

Chapter 3 Tax liability for sales, intra-Union acquisitions and imports

General tax liability

Section 1 Sales of goods and services as well as imports are taxable, unless otherwise stated in this chapter.

If the sale of a product is exempt from tax according to this chapter, the import of the product is also exempt from tax.

Intra-Union acquisition is taxable if the corresponding turnover would have been. *Lag (2011: 283)*.

1 a § I 9 c kap. there are special provisions for exemption from tax during the time that goods are placed in certain warehouses.

Lag (1995: 1286).

Exceptions in the real estate area

Section 2 The sale of properties as well as the transfer and letting of leases, tenancies, condominiums, plot rights, easement rights and other rights to properties are exempt from tax liability, with the restrictions that follow from section 3.

The exemption for the granting of rights of use to real estate also includes subordinate supplies, such as the lessor's provision of gas, water, electricity, heating and network equipment for the reception of radio and television broadcasts, if the provision is part of the granting of the right of use. *Lag (2016: 1208)*.

Section 3 The exemption pursuant to section 2 does not cover

1. leasing or transfer of permanently installed machinery and equipment;
 2. turnover of growing forest, cultivation and other vegetation unrelated to the transfer of land;
 3. assignment or transfer of the right to agricultural lease, felling rights and other comparable rights, the right to take land, stone or other natural products and the right to hunt, fish or graze;
 4. rental of rooms in hotel operations or similar activities as well as leasing of campsites and the like in camping activities;
 5. provision of premises and other places for parking, including mooring and anchoring, of means of transport;
 6. provision of storage boxes,
 7. provision of spaces for advertising or advertising on
- properties,

8. lease for animals of buildings or land,
9. Leasing of traffic by road, bridge or tunnel and leasing of railway facilities for railway traffic;
10. short-term lease of sports facilities and facilities;

Leasing of terminal facilities for bus and train traffic to traffic operators; and

12. providing a mobile operator with space for equipment on a mast or similar structure and associated space for technical equipment covered by the lease.

The exemption according to section 2 also does not apply when a property owner, a bankrupt estate or such a VAT group as is referred to in ch. 6 a. for permanent use in an activity which entails tax liability or which entails the right to a refund in accordance with ch. 1, 6, 9, 11, 11 e or § 12 leases in whole or in part such a building or other facility, which constitutes property. However, tax liability does not apply if the rental refers to permanent residence. Rental to the state, a municipality, a municipal association or a coordination association referred to in section 4 of the Act (2003: 1210) on financial coordination of rehabilitation efforts is taxable even if the rental takes place for an activity that does not entail tax liability or right to repayment according to ch. 1, 6, 9, 11, 11 e or 12 §. However, tax liability does not apply to renting to a municipality, a municipal association or a coordination association, if the property is sublet by the municipality, the municipal association or the coordination association for use in an activity conducted by someone other than the state, a municipality, a municipal association or a coordination association and which does not entail tax liability or right to repayment according to ch. 1, 6, 9, 11, 11 e or 12 §. What has been said about letting also applies to the granting of tenant-ownership.

The second paragraph also applies

1. in the case of subletting and subletting;
2. in the case of tenant-owners' assignment of the right of use to property held with tenant-ownership, and
3. when a building or other facility that constitutes a property is erected or undergoes extensive extension or conversion for the purpose that the facility may be leased in whole or in part for such activities as referred to in the second paragraph.

I 9 kap. there are special provisions on tax liability for such letting, transfer of tenant-ownership and assignment of right of use as specified in the second and third paragraphs.

Lag (2016: 1208).

Exceptions for healthcare, dental care and social care

Section 4 The sale of services that constitute medical care, dental care or social care as well as services of other kinds and goods that the person providing the care or care sells as part of this is excluded from tax liability.

The exception also includes

controls and analyzes of samples taken as part of medical or dental care, and

sales of dental products and services relating to such products, when the product or service is provided by a dentist or dental technician.

The exception does not apply to the sale of spectacles or other visual aids, even if the goods are sold as part of the provision of medical care.

The exception does not apply to the sale of goods when they are sold by pharmacists or prescribers. Regarding the sale of medicines that are dispensed according to prescription or sold to hospitals, there are special provisions in section 23 (2).

The exception does not apply to the care of animals. *Lag (2014: 1492)*.

Section 5 Medical care means measures to medically prevent, investigate or treat diseases, bodily defects and injuries as well as care in the event of childbirth,

- if the measures are taken at a hospital or other institution run by the public or, in private activities, at inpatient facilities, or

- if the measures are otherwise taken by someone with special identification to practice in the healthcare profession.

Medical care also means ambulances that are performed with means of transport that are specially set up for such transports.

Medical care is equated with medical foot care. *Lag (1996: 794)*.

Section 6 Dental care means measures to prevent, investigate or treat diseases, body defects and injuries in the oral cavity.

Section 7 Social care means public or private activities for child care, care for the elderly, support and services for certain disabled people and other comparable social care.

Exceptions for education

Section 8 Sales of services that constitute are exempt from tax

1. compulsory school, upper secondary school or higher education, if the education is organized by the public or one of the public education providers recognized for the education, and

2. education that entitles students to student aid in accordance with the Student Aid Act (1999: 1395) or to

- a) state grants administered by the Special Education School Authority for

- shorter studies on disability,

- shorter studies at primary or secondary school level which are specially adapted for people with disabilities, and

studies in special education for adults, or

b) government grants administered by the Sami Parliament for shorter studies in literacy in Sami.

The exemption from tax liability according to the first paragraph also covers the sale of goods and services that are sold as part of the education.

Training provided by trainers for remuneration from a client who appoints the persons to be trained (commissioned training) is covered by the exemption only if the training is part of an own training conducted by the client in accordance with the first paragraph. *Lag (2010: 1029)*.

Exceptions for banking and financing services and for securities trading

Section 9 Sales of banking and financing services as well as sales that constitute securities trading or similar activities are excluded from tax liability.

Banking and financing services do not refer to notarial activities, debt collection services, administrative services relating to factoring or rental of storage space.

By securities trading, of course

1. trading and brokering of shares, other participations and receivables, whether or not they are represented by securities; and
2. management of mutual funds in accordance with the Act (2004: 46) on Mutual Funds and Special Funds in accordance with the Act (2013: 561) on Trustees of Alternative Investment Funds.

Lag (2013: 567).

Exceptions for insurance services

Section 10 Exemption from the sale of insurance and reinsurance services, including services provided by insurance brokers or other insurance intermediaries and relating to insurance or reinsurance, is exempt from tax.

Lag (2002: 1004).

Exception for investment gold

Section 10 a Taxation of investment gold, including investment gold represented by securities, is exempt from tax if the turnover entails a right of ownership or a claim on the gold.

Brokers made on behalf of someone else in their name are also exempt from tax if the brokerage refers to a turnover in accordance with the first paragraph.

Lag (1999: 640).

Section 10 b A taxable person has the right to be liable to tax on a turnover that would otherwise have been exempted in accordance with section 10 a, first paragraph, if the taxable person

1. produces investment gold or converts gold of any kind into investment gold and the turnover is made to another taxable person, or
2. in its professional activities normally sells gold for industrial purposes and the sale refers to investment gold according to ch. § 18 first paragraph 1 and is made to another taxable person. *Lag (2013: 368)*.

Section 10 c A representative has the right to be liable to tax for intermediation that would otherwise have been exempted in accordance with section 10 a, second paragraph, if the person on whose behalf the intermediation is made is liable to tax in accordance with section 10 b. *Lag (1999: 640)*.

Exceptions in the field of culture

Section 11 The following types of turnover are excluded from tax liability:

1. a performing artist's performance of such a literary or artistic work as is covered by the Act (1960: 729) on copyright in literary and artistic works;
2. providing in library activities of books, magazines, newspapers, sound and image recordings, reproductions of visual art and bibliographic information, if the activity is conducted by or continuously to a lesser extent supported by the public,
3. storage and provision in archival activities of archival documents and information from such documents, if the activities are carried out by or continuously to a lesser extent supported by the public;
4. arranging exhibitions for the general public in museum activities and providing in the museum activities of objects for exhibitions, if the activities are conducted by or continuously to a lesser extent supported by the public;
5. by the publicly supported public education activities provided by study associations, and
6. cultural education activities conducted by the municipality. *Lag (1996: 1327)*.

Exceptions in the field of sports

Section 11 a Taxation of services is thereby exempted from tax liability, whereby someone is given access to a sporting event or an opportunity to practice sports activities. The sale of services that are immediately related to the exercise of the sporting activity is further exempted from tax if the services are sold by the provider of the sporting activity.

The exception only applies if the services are sold by the state or a municipality or by an association in cases where the activity is not considered financial according to ch. 8 §. *Lag (2013: 368)*.

Exceptions in the field of mass media

Section 12 Has been repealed by *law (1995: 1364)*.

Section 13 Sales of periodical member magazines or periodical staff magazines are exempt from tax when such a publication is provided to someone free of charge or for remuneration is provided to the publisher, members or employees. The importation of such a publication is also exempt from tax, if the publication is brought into the country to be provided in any of these ways.

Section 14 Sales and the introduction of periodic organizational journals are exempt from tax liability.

An organization journal is understood to mean a publication

which is not a general newspaper, a member magazine or a staff magazine, and

- which essentially appears as a body of one or more associations with the main purpose of working for a religious, sobriety, political, environmental, sporting or defense-promoting purpose or to represent members with disabilities.

An association with the main purpose of working for a sports purpose only counts associations that are affiliated with the Swedish National Sports Association or the Swedish Corporate Sports Association or that are represented in the Swedish Olympic Committee. An association with the main purpose of working for a defense-promoting purpose only counts such an association that, in accordance with the regulations in force, receives state support for its activities.

Lag (2005: 1198).

Section 15 Has been repealed by *law (1996: 1327)*.

Section 16 A publication specified in Sections 13 and 14 is considered periodic only if, according to the publication plan, it is normally published with at least four issues a year. *Lag (1996: 1327)*.

Section 17 The exceptions in Sections 13 and 14 also include radio and cassette magazines. *Lag (1996: 1327)*.

Section 18 Taxation of programs and catalogs for own activities that do not in themselves entail tax liability or the right to a refund of input tax in accordance with ch. 9-13 §§.

Section 19 Sales of services such as

1. refers to the introduction or acquisition of advertisements in periodical member magazines, staff magazines and organizational magazines specified in §§ 13 and 14, or

2. is provided by a publisher of such publications as referred to in paragraph 1 on his behalf, if the services - relate to the production of the publication, by which is meant the reproduction or the technical services required for the reproduction of the publication, or

- refers to the distribution of the edition or any other measure that is naturally related to the production.

Services relating to the inclusion of advertisements in such publications as specified in section 18 are also exempt from tax.

Lag (2002: 1004).

Section 20 Taxation in activities for the production and broadcasting of radio and television programs is exempt from tax, if the activity is mainly financed through government grants.

Exceptions for postal services and stamps

Section 20 a Exemption from tax liability is exempt from

1. postal services that are part of the universal postal service in accordance with the Postal Act (2010: 1045), insofar as they are provided by someone who, with the support of the same Act, is designated to provide all or part of this service, and
2. stamps provided at face value and valid as means of payment for postal services referred to in 1.

Sales of postal services for which the terms have been negotiated individually are not, however, covered by the exception in the first paragraph 1. *Act (2016: 91)*.

Exemptions for ships and aircraft

Section 21 Sales are exempt from tax liability by

1. aircraft to be used by airlines operating mainly international air services for a fee;
2. services, such as conversion, repair, maintenance, chartering and leasing of such aircraft;
3. parts, accessories or equipment of such aircraft, when the goods
- sold or leased to the person who owns the aircraft or the person who uses the aircraft on a permanent basis in agreement with the owner, or brought into the country on behalf of the owner or usufructuary, and
4. services relating to parts, accessories or equipment specified in 3. *Law (2017: 1196)*.

Section 21 a Tax is exempted from tax liability by

1. vessels used on the high seas and carrying passengers for a fee or used for commercial, industrial or fishing activities;
2. vessels used for sea rescue or assistance or for coastal fishing;
3. equipment, including fishing gear, forming part of or used in a vessel specified in 1 or 2;
4. goods for consumption on board ships specified in 1;
5. goods for sale on board vessels referred to in 1

a) in cases other than those referred to in ch. § 2 b,

b) in the cases referred to in ch. § 2 b, if the goods are foodstuffs as specified in Article 2 of Regulation (EC) No 178/2002 of the European Parliament and of the Council of 28 January 2002 laying down the general principles and requirements of food law, establishing the European Food Safety Authority and laying down the procedures in food safety issues, and

6. goods for consumption or sale on board vessels specified in 2, other than ship provisions for vessels used for coastal fishing.

In the case of goods subject to excise duty, the first paragraphs 4 and 5 a apply only if the turnover meets the conditions for provisioning in Sections 7-9 of the Act (1999: 446) on provisioning of ships and aircraft. The first paragraph 5 b does not apply in the case of goods subject to excise duty.

Sales of goods for sale on board ships on routes between Sweden and Norway or between Sweden and Åland are exempt from tax under the first paragraph 5 only if the sale does not contravene Sections 5 and 6 of the Act on Provisioning of Ships and Aircraft. *Lag (2017: 1196)*.

Section 21 b Exemption from tax liability is exempt from

1. services in the form of conversion, repair, maintenance, chartering and chartering of vessels referred to in section 21 a, first paragraph 1 or 2;
2. services in the form of rental, repair and maintenance of such equipment as referred to in section 21 a, first paragraph 3;
3. services other than those referred to in paragraphs 1 or 2 to cover the immediate needs of the ships referred to in section 21 a, first paragraph 1 or 2 and their cargoes. *Lag (2017: 1196)*.

Section 22 Exemption from the sale of services provided by such brokers and other intermediaries who act on behalf of someone else on their behalf is exempt from tax, if the service relates to such turnover as is stated in sections 21, 21 a or 21 b.

Lag (2017: 1196).

Exceptions for certain other goods and services

Section 23 Sales of the following types of goods and services are exempt from tax:

1. banknotes and coins which are legal tender, with the exception of collectors' items, that is to say gold, silver or other metal coins or banknotes which are not normally used as legal tender or which are of numismatic interest;
2. medicinal products dispensed on prescription or sold in a hospital or brought into the country in connection with such dispensing or sale;
3. human breast milk, blood or organs;
4. aviation gasoline and aviation kerosene;
5. lotteries, including betting and other forms of gambling;

6. services relating to the opening or maintenance of a grave in a public cemetery when the service is provided by the principal or holder of the cemetery, and
7. gold delivered to Sveriges Riksbank. *Lag (2007: 1376)*.

Exceptions for certain internal services

Section 23 a Tax sales of services provided within independent groups of natural or legal persons are exempt from tax, if

- the activity does not otherwise give rise to tax liability on the part of the group or on the natural or legal persons, the services are directly necessary for the conduct of the activity, and
- the remuneration for the services exactly corresponds to the natural or legal person's share of the common costs of providing the services.

The exception only applies to such services that are not normally provided by someone else outside the group. *Lag (1998: 346)*.

Exemption for transfer of certain assets

Section 24 Exemption of taxation of assets other than current assets, if

1. the person who transfers the asset can show that he has neither been entitled to a deduction for nor a refund in accordance with ch. §§ 9-13 of input tax on the acquisition of the asset or on more significant acquisitions of goods or services added to the asset, or
2. transfer of the asset from one activity to another activity has entailed tax liability according to ch. 2 § 2.

For the purposes of the first paragraph, current assets are not considered to be assets that are intended to be consumed in a business.

The exemption from tax liability under this section does not cover insurance companies' transfer of assets taken over in connection with claims settlement, nor does the finance company's transfer of assets that the company has repossessed on the basis of a purchase agreement taken over by the company. The exception also does not apply if the turnover through which the taxpayer acquired the goods or, if the goods were brought into the country, the intra-Union acquisition or import has been exempted from tax liability according to ch. 21 or 21 a §. *Lag (2017: 1196)*.

Section 25 Has been repealed by *law (2015: 888)*.

Section 26 Has been repealed by *law (1994: 1798)*.

Exceptions for the transfer of motor vehicles to foreign missions, etc.

Section 26 a Taxation of motor vehicles is exempt from tax, if the buyer is someone who is entitled to a refund of input tax

1. according to ch. 10 § 6, or
2. according to ch. 10 § 7, if the vehicle is intended for the buyer's personal use.

The exception under the first paragraph only applies if the buyer submits to the seller a certificate showing that the conditions specified in the first paragraph are met. The certificate must be issued by the Ministry for Foreign Affairs. The seller must submit a copy of the certificate and a copy of the invoice to the Swedish Tax Agency.

Lag (2003: 1134).

§ 26 b If a motor vehicle has been acquired through a turnover that is exempt from tax according to § 26 a and the buyer transfers the vehicle earlier than two years after the acquisition, he shall pay the state an amount corresponding to the tax he would have had to pay, if he had been taxable for the turnover. However, the amount shall not exceed the tax that would have been paid at the time of the transferor's acquisition, if section 26 a had not been applied. If no compensation is paid on the transfer of the motor vehicle or if the compensation is significantly less than the market value, the amount shall be calculated on the basis of the market value.

The first paragraph applies even if the motor vehicle was acquired through an intra-Union acquisition that is exempt from tax.

When calculating amounts that according to the first paragraph are to be paid to the state, Chapter 7 applies.

The first paragraph shall not apply if the vehicle is transferred due to the death of the owner. Nor shall the first paragraph apply if the person to whom the vehicle is transferred can acquire motor vehicles through a turnover that is exempt from tax liability in accordance with section 26 a. If such a transfer takes place, the person acquiring the vehicle shall be deemed to have acquired this through a turnover that is exempt from tax liability in accordance with section 26 a.

If the vehicle is transferred due to the owner having been transferred from Sweden, the first paragraph shall not be applied if the owner has owned the vehicle for at least six months. *Lag (2011: 283).*

Section 26 c Amounts referred to in section 26 b shall be paid by deposit in a special account. Payment must be made no later than 35 days after the transfer of the motor vehicle. *Lag (1996: 1320).*

Exceptions for withdrawals of goods and services

Section 27 Has been repealed by *law (2007: 1376).*

Section 28 Has been repealed by *law (1994: 1798).*

Section 29 / *Ceases to apply U: 2020-01-01* / The municipalities' withdrawal of goods and services for their own needs is exempt from tax liability. The state's withdrawal of services referred to in ch. 2 is also exempt from tax liability. 8 §.

The exception does not cover the state's or a municipality's withdrawal of services with regard to work on permanent housing in such cases as are referred to in ch. 8 §. However, the exception applies to the municipalities' withdrawal of services in respect of such forms of housing as are referred to in section 4 of the Act (2005: 807) on compensation for certain VAT for municipalities, county councils, municipal associations and coordination associations. *Lag (2015: 888)*.

Section 29 / Entry into force I: 2020-01-01 / The municipalities' withdrawal of goods and services for their own needs is exempt from tax. The state's withdrawal of services referred to in ch. 2 is also exempt from tax liability. 8 §.

The exception does not cover the state's or a municipality's withdrawal of services with regard to work on permanent housing in such cases as are referred to in ch. 8 §. However, the exception applies to the municipalities' withdrawal of services in respect of such forms of housing as referred to in section 4 of the Act (2005: 807) on compensation for certain VAT for municipalities, regions, municipal associations and coordination associations. *Lag (2019: 886)*.

Exceptions for certain imports

Section 30 Imports that are exempt from tax in accordance with the Act (1994: 1551) on exemption from tax on import, etc. are exempt from tax liability.

Imports of goods that are to be sold to another EU country according to the import are also exempt from tax

1. § 30 a first paragraph 2 or 3 or § 30 c, or

2. § 30 a first paragraph 1 or second paragraph, if the importer

a) has stated his registration number for VAT in Sweden,

b) has entered his VAT registration number in the EU country to which the goods are transferred or the VAT registration number that the buyer of the goods has in an EU country other than Sweden, and

c) has, before the goods are released for free circulation, received by the Swedish Customs with proof that the goods are intended to be transported or shipped to another EU country.

The registration numbers in the second paragraph 2 a and b shall be stated at the time when tax liability would have arisen in accordance with ch. § 5 if the import had been taxable.

The second paragraph 2 c only applies if the Swedish Customs requests such proof.

Imports of

1. gas som

(a) transported by a natural gas system or through a gas network connected to such a system; or

(b) transferred from a ship carrying gas to a natural gas system or to an upstream pipeline network;

2. el, or

3. heating or cooling through a network for heating or cooling.

Lag (2015: 888).

Certain exceptions for sales to and acquisitions from other EU countries

§ 30 a / *Ceases to apply U: 2020-01-01 / Excluding the sale of goods transported by the seller or buyer or on behalf of someone from Sweden to another EU country, if tax, if*

1. the buyer is a taxable person or a legal person who is not a taxable person and acts in this capacity in another EU country;
2. the goods are subject to excise duty and the acquirer is not a private individual; or
3. the goods are new means of transport.

Such a transfer of goods referred to in ch. 2 is exempt from tax liability. § 1, second paragraph if the circumstances are such as are stated in the first paragraph 1-3 of this section.

If the buyer is either a legal person who is not a taxable person or a taxable person who is not entitled to a deduction or refund corresponding to that in ch. 1-4 a or ch. 10 9-13 §§, the exception in the first paragraph 1 applies only if

1. the total amount of the purchaser's intra-Union acquisitions in the EU country in which the acquisition takes place during the calendar year or the preceding calendar year exceeds the amount determined by that country in accordance with Article 3 (2) of Council Directive 2006/112 / EC; or
2. the buyer has used an opportunity to become taxable for his acquisitions in the EU country referred to in 1.

The same applies if the purchaser is a taxable person whose acquisition relates to an agricultural, forestry or fishing activity subject to flat-rate taxation in accordance with the provisions of Chapter XII of Title XII of Council Directive 2006/112 / EC.

The exemption from tax liability in the first paragraph 1 or 2 does not apply if the seller is covered by tax exemption in accordance with Chapter 9 d. *Lag (2016: 1069).*

§ 30 a / *Entry into force I: 2020-01-01 / Exemption of taxation of goods transported by the seller or buyer or on behalf of someone else from Sweden to another EU country, if*

1. the following conditions are met:
 - (a) the buyer is a taxable person or a legal person who is not a taxable person and acts in that capacity in another EU country;
 - b) the buyer is registered for VAT in another EU country and has given the seller his registration number, and

- c) the seller has fulfilled his obligation to provide correct information about the delivery in a periodic summary in accordance with ch. the Tax Procedure Act (2011: 1244) or can explain in a satisfactory manner why this did not happen,
2. the goods are subject to excise duty and the acquirer is not a private individual; or
 3. the goods are new means of transport.

Such a transfer of goods referred to in ch. 2 is exempt from tax liability. § 1, second paragraph if the circumstances are such as are stated in the first paragraph 1-3 of this section.

If the buyer is either a legal person who is not a taxable person or a taxable person who is not entitled to a deduction or refund corresponding to that in ch. 1-4 a or ch. 10 9-13 §§, the exception in the first paragraph 1 applies only if

1. the total amount of the purchaser's intra-Union acquisitions in the EU country in which the acquisition takes place during the calendar year or the preceding calendar year exceeds the amount determined by that country in accordance with Article 3 (2) of Council Directive 2006/112 / EC; or
2. the buyer has used an opportunity to become taxable for his acquisitions in the EU country referred to in 1.

The same applies if the purchaser is a taxable person whose acquisition relates to an agricultural, forestry or fishing activity subject to flat-rate taxation in accordance with the provisions of Chapter XII of Title XII of Council Directive 2006/112 / EC.

The exemption from tax liability in the first paragraph 1 or 2 does not apply if the seller is covered by tax exemption in accordance with Chapter 9 d.

Lag (2019: 789).

Section 30 b Exemption from intra-Union acquisitions in accordance with Chapter 2 a is exempt from tax liability. 2 § 1 of goods made by a foreign taxable person, if

1. the foreign taxable person is registered for VAT in another EU country;
2. the acquisition is made for a subsequent turnover in this country,
3. the goods are sent or transported directly to Sweden from an EU country other than the one where the foreign taxable person is registered for VAT, and
4. the person to whom the subsequent turnover is made is a taxable person or a legal person who is not a taxable person, who is registered for VAT here and who is taxable for the turnover according to ch. § 2 first paragraph 4. *Law (2013: 368).*

Section 30 c Taxation of goods transported by the seller or buyer or on behalf of someone from Sweden to another EU country is exempt from tax, if

1. the buyer is a mission or consulate of another EU country or a member of the diplomatic staff of such mission or consulate;
2. the buyer is an office or facility located in another EU country

- European Union,

- European Atomic Energy Community,

- European Central Bank,

European Investment Bank, or

- a body set up by the Union or the Atomic Energy Community to which the Protocol (No 7) on the Immunities and Privileges of the European Union applies, or

3. the buyer is

- (a) an office or facility located in another EU country belonging to an international organization other than that referred to in paragraph 2;

- (b) the representative of a Member State in such an organization;

- (c) a person employed by such an organization; or

- (d) a person employed by such an organization.

Sales of services provided are exempt from tax

1. an office or facility located in another EU country referred to in

- (a) the first subparagraph 2; or

- (b) the first subparagraph 3; or

2. a person who in an organization referred to in the first paragraph 3

- (a) is a representative of a Member State;

- (b) has a post; or

- c) has assignments.

A turnover is exempt from tax under the first or second paragraph only to the extent that exemption from VAT is granted a corresponding turnover in the EU country that follows from the same provisions and the acquisition is made by such a buyer as specified in them.

A turnover is exempt from tax liability under the first paragraph 2 and the second paragraph 1 a only to the extent that the tax exemption does not lead to distortion of competition.

Lag (2015: 888).

Section 30 d Tax-exempt acquisitions made by foreign taxable persons on the right to a refund in accordance with Chapter 10 are exempt from tax liability. 1-3 and 13-13 b §§ of the entire tax due to the acquisition would have been available.

Acquisitions within the Union that are made under such conditions that the right to a refund would exist according to ch. 10 are also exempt from tax liability. 6 and 7 §§. *Lag (2013: 368)*.

Section 30 e Taxation of services relating to the transport of goods to or from the Azores or Madeira or between these islands is exempt from tax. *Lag (1994: 1798)*.

Section 30 f Taxable intra-Union acquisitions of second-hand goods, works of art, collectibles and antiques are exempt from tax if the goods have been sold by a taxable retailer acting in this capacity and sales have been taxed in the EU country where transport to Sweden has begun in accordance with the corresponding articles. 312-325 of Council Directive 2006/112 / EC. *Lag (2013: 368)*.

Section 30 g Taxation of transport services and related services in connection with the distribution of letters or parcels is exempt from tax if the services are provided between a foreign postal carrier and someone who is designated to provide all or part of the universal postal service according to the Postal Act (2010: 1045). *Lag (2016: 91)*.

Section 31 Trade in goods and services that have another EU country as a country of destination is exempt from tax, if

- the turnover is intended for armed forces belonging to any State party to NATO other than the country of destination,

the goods or services are to be used by these forces or by the civilian personnel accompanying them or to be used for the supply of their trade fairs or market entrances, and

the forces are participating in the joint defense efforts.

The tax exemption pursuant to the first paragraph is permitted to the extent that exemption from VAT is permitted in the country of destination for corresponding turnover. *Lag (2011: 283)*.

§ 31 a Exempt from trade in goods and services to the United Kingdom of Great Britain and Northern Ireland Armed Forces stationed on the island of Cyprus in accordance with the Treaty establishing the Republic of Cyprus of 16 August 1960, if

turnover is intended for these forces, and

the goods or services shall be used by these forces or by the civilian personnel accompanying them or used to supply their trade fairs or market entrances.

Law (2004: 1155).

Exceptions for certain sales in connection with imports

Section 32 Does the compensation for a service constitute such an ancillary cost as according to ch. § 8 second paragraph shall be included in the tax base for imports, the sale of the service is exempt from tax. The same applies if such ancillary costs are to be included in the taxable amount on importation into another EU country in accordance with that country's application of Article 86 (1) (b) of Council Directive 2006/112 / EC. *Lag (2018: 1868)*.

Chapter 4 Taxable person and financial activities

What is meant by a taxable person and economic activity

Section 1 A taxable person means a person who, regardless of the place, independently carries out an economic activity, regardless of its purpose or results. Employees and other persons are not considered to conduct business independently insofar as they are bound to an employer by an employment contract or by another legal relationship that creates an employment relationship in terms of working conditions, salary and employer liability.

Economic activity refers to any activity carried on by a producer, a trader or a service provider, including mining and agricultural activities, as well as activities in the liberal and equivalent professions.

Utilization of tangible or intangible assets for the purpose of continuously gaining income therefrom shall in particular be regarded as economic activity. *Lag (2013: 368)*.

Section 2 A taxable person also refers to a person who temporarily sells new means of transport that are transported by the seller or buyer or on behalf of someone else from Sweden to another EU country. *Lag (2015: 888)*.

Section 3 Has been repealed by *law (2013: 368)*.

Section 4 Has been repealed by *law (2013: 368)*.

Section 5 Has been repealed by *law (2013: 368)*.

Especially about certain public activities

Section 6 Activities conducted by the state, a state enterprise or a municipality are not considered economic activities if the

1. is included as part of the exercise of authority, or
2. refers to evidence, minutes or equivalent regarding the exercise of authority. *Lag (2013: 368)*.

Section 7 The provisions of Section 6 do not apply if it would lead to a significant distortion of competition.

Disposal and destruction of waste and pollution as well as sewage treatment is to be regarded as an economic activity even in such cases as are referred to in section 6, provided that the measures are carried out for a fee. *Lag (2013: 368)*.

The activities of non-profit associations and registered religious communities

Section 8 Economic activity does not include an activity conducted by a non-profit association or a registered religious community, when the income from the activity constitutes such income from business activities for which there is no tax liability for the association or religious community according to ch. Section 3 of the Income Tax Act (1999: 1229).

What is said in the first paragraph about non-profit associations also applies to such associations that are covered by ch. Section 2 of the Act (1999: 1230) on the entry into force of the Income Tax Act (1999: 1229). *Lag (2013: 954)*.

Chapter 5 Country of sale

§ 1 In §§ 2-18 and ch. 9 b. Section 4, first paragraph, contains provisions on in which cases a turnover shall be regarded as a turnover within the country. All other sales are considered sales abroad.

Sections 3 a and 19 contain provisions on in which cases a turnover which according to any of 2-18 §§ or ch. 9 b. Section 4, first paragraph, is regarded as a turnover within the country, but shall nevertheless be regarded as a turnover abroad.

Turnover on ships or aircraft in foreign traffic in cases other than those specified in section 2 b is never counted as turnover within the country. *Lag (2014: 940)*.

Domestic sales of goods

§ 2 / *Ceases to apply U: 2020-01-01* / An item which according to the agreement between seller and buyer is to be transported to the buyer is sold within the country, if

1. the goods are in this country when the seller, the buyer or someone else begins the transport to the buyer and other things do not follow from § 2 a,
2. the product is not in this country when the transport begins but the product is assembled or installed here by the seller or on his behalf,
3. the product is not in this country when the transport begins but the product is imported into the country from a place outside the EU by the person who is taxable according to ch. § 2 first paragraph 6 to be traded, or
4. the product is not in this country when the transport begins but the product is transported by the seller or on his behalf from another EU country to a buyer in Sweden, if
 - the seller's turnover is as specified in the second paragraph,
 - the buyer is not liable to tax according to ch. § 2 first paragraph 5 for the acquisition of the product, and
 - the product is not a new means of transport.

A product is sold within the country according to the first paragraph 4 only if the product is a product subject to excise duty or if the value of the seller's total turnover in this country exceeds SEK 320,000 during the current or previous calendar year or if the seller has met the conditions in which the transport begins. has for the turnover not to be considered to have been made in that country. In the value of the seller's total turnover, the value of excise goods shall not be taken into account. *Lag (2013: 1105)*.

§ 2 / Entry into force I: 2020-01-01 / A product which according to the agreement between seller and buyer is to be transported to the buyer is sold within the country, if

1. the product is in this country when the seller, the buyer or someone else begins the transport to the buyer, provided that

a) otherwise does not follow from § 2 a, or

b) the transport shall not be attributed to another turnover in accordance with section 2 e;

2. the product is not in this country when the transport begins but the product is assembled or installed here by the seller or on his behalf,

3. the product is not in this country when the transport begins but the product is imported into the country from a place outside the EU by the person who is taxable according to ch. § 2 first paragraph 6 to be traded, or

4. the product is not in this country when the transport begins but the product is transported by the seller or on his behalf from another EU country to a buyer in Sweden, if

- the seller's turnover is as specified in the second paragraph,

- the buyer is not liable to tax according to ch. § 2 first paragraph 5 for the acquisition of the product, and

- the product is not a new means of transport.

A product is sold within the country according to the first paragraph 4 only if the product is a product subject to excise duty or if the value of the seller's total turnover in this country exceeds SEK 320,000 during the current or previous calendar year or if the seller has met the conditions in which the transport begins. has for the turnover not to be considered to have been made in that country. In the value of the seller's total turnover, the value of excise goods shall not be taken into account. *Lag (2019: 789)*.

§ 2 a Even if a product is in this country in the manner specified in § 2 first paragraph 1, the product shall not be considered traded within the country, if the product is transported by

1. the seller or on his behalf from Sweden to a buyer in another EU country and the seller is, or is obliged to be, registered for VAT in that country for the sale, or

2. the seller, the buyer or someone else and must be installed or installed in another EU country by the seller or on his behalf. *Lag (2013: 1105)*.

§ 2 b A product that is traded on ships, aircraft or trains during the part of a passenger transport that is carried out within the EU, shall be considered traded in Sweden if the place of departure is located in Sweden.

Part of a passenger transport service carried out within the EU refers to the part of a passenger transport service which is carried out without interruption outside the EU between the place of departure and the place of arrival.

The place of departure refers to the first place for boarding passengers within the EU. This applies even if some of the transport has previously been carried out outside the EU.

The place of arrival refers to the last place of disembarkation of passengers within the EU for passengers who have boarded within the EU.

This also applies if part of the transport is subsequently carried out outside the EU.

For a return trip, the return trip must be regarded as an independent transport. *Lag (2011: 283)*.

2 c § Sales of gas through a natural gas system located within the territory of the Union or through a gas network connected to such a system, to a taxable dealer shall be considered as sales within the country, if the dealer either has its registered office in Sweden or have a fixed place of establishment here for which the goods are delivered. If the retailer does not have such a registered office or permanent establishment here or abroad, the product is sold within the country, if the retailer is resident or permanently resident in Sweden.

However, a product is not sold within the country if it is delivered to a permanent establishment that the retailer has abroad.

The first and second paragraphs also apply to sales of

1. el, or
2. heating or cooling through a network for heating or cooling.

For the purposes of this section, a taxable retailer means a taxable person whose main activity in the purchase of gas, electricity, heating or cooling consists in reselling such goods and whose own consumption of these goods is negligible. *Lag (2013: 368)*.

§ 2 d Sales of gas through a natural gas system located within the territory of the Union or through a gas network connected to such a system, shall be considered as sales within the country, if the buyer's actual use and consumption of the product takes place in Sweden and sales do not covered by § 2 c.

If the product is not fully consumed by the buyer, the remaining part of the product shall still be considered to have been used and consumed in Sweden, if the buyer either has its registered office in Sweden or has a permanent establishment here for which the product is delivered. If the buyer neither here nor abroad has such a registered office or permanent establishment, the goods shall be considered sold in Sweden, if the buyer is resident or permanently residing in this country.

However, an item is not sold within the country if it is delivered to a permanent establishment that the buyer has abroad.

The first to third paragraphs also apply to sales of

1. el, or
2. heating or cooling through a network for heating or cooling.

Lag (2011: 283).

§ 2 e / Entry into force I: 2020-01-01 / In the case of several consecutive sales of the same product, where the product is transported from one EU country to another EU country directly from the first supplier to the last buyer in the chain, the transport shall be attributed to the turnover made to the supplier, other than the first, who transports or has transported the goods (intermediary).

The transport must, however, be attributed to the turnover made by the intermediary if he has communicated to his supplier his VAT registration number in the EU country from which the goods were transported. *Lag (2019: 789).*

Section 3 In cases other than those referred to in Sections 2-2 d, the goods are sold within the country, if they are here when they are taken care of by the buyer.

Law (2004: 1155).

Exceptions from § 2, 2 a, 2 b or 3

§ 3 a A turnover according to 2, 2 a, 2 b or § 3 of a good is considered a turnover abroad, if

1. the seller delivers the goods to a place outside the EU;
2. direct export of the goods to a place outside the EU is arranged by a freight forwarder or carrier;
3. a foreign taxable person acquires the goods for his activities abroad and picks them up for direct export to a place outside the EU;
4. the goods are delivered to an aircraft in foreign traffic for use on board such an aircraft or for such turnover as is specified in section 1, third paragraph;
(A) the goods are delivered to an aircraft in the cases referred to in section 2 (b) for sale on board and relate to foods referred to in Article 2 of Regulation (EC) No 178/2002 of the European Parliament and of the Council of 28 January 2002 laying down general principles and requirements for food law, establishing the European Food Safety Authority and laying down procedures in matters relating to food safety, excluding excisable products;
5. the goods are traded on ships or aircraft in the cases referred to in section 2 b for consumption on board;
6. it is a matter of a supply of untaxed Union goods of the kind referred to in section 4, second paragraph, of the Act (1999: 445) on export shops and the goods are intended for sale in such a shop;
6 a. It is a question of such a sale as is referred to in section 4, first paragraph, of the Export Stores Act,
7. the product is a car or motorcycle which on delivery is temporarily registered in accordance with section 17, first paragraph 1 of the Act (2019: 370) on vehicle registration and use, provided that
 - (a) the vehicle is delivered to a natural person who is resident or permanently resident in a country other than an EU country; and
 - (b) the seller can show that the vehicle has been permanently transported to a place outside the EU before the end of the sixth month following the month in which the vehicle was delivered; or

8. the goods are delivered in this country to a natural person residing or permanently residing in a country other than an EU country, provided that:

a) the compensation amounts to at least SEK 200, and

b) the seller can show that the buyer has brought the goods when traveling to a place outside the EU before the end of the third month following the month during which the delivery of the goods was made.

When delivering a product within the country to a natural person residing in Norway or Åland, the turnover is considered a turnover abroad only if

1. the delivery refers to a good or a group of goods that normally forms a whole and the compensation amounts to at least SEK 1,000 after deduction of tax in accordance with this Act relating to the compensation, and

2. the seller can show that the buyer in close connection with the delivery brought the goods or goods to Norway or Åland and thereby according to customs invoice or similar document paid tax corresponding tax according to this law.

A delivery referred to in the first paragraph 4 of goods subject to excise duty shall be regarded as a turnover abroad only if the delivery meets the conditions that apply to provisions in sections 7-9 of the Act (1999: 446) on provisions for ships and aircraft. *Lag (2019: 373)*.

Domestic turnover of services

Taxable person

Section 4 For the application of Sections 5-19, a

1. taxable person who also conducts activities that do not include such turnover as specified in ch. or who is not financially in accordance with Chapter 4, is considered to be a taxable person for all services that he acquires,

2. a legal person who is not a taxable person but who is registered for VAT or who would have been a taxable person if not ch. § 8 has been applicable, is considered a taxable person.

Lag (2013: 368).

Main rules

Section 5 A service provided to a taxable person acting in this capacity is traded within the country, if the taxable person either has its registered office in Sweden or has a permanent establishment here and the service is provided. If the taxable person neither here nor abroad has such a registered office or permanent establishment, the service is sold within the country, if the taxable person is resident or permanently resident in Sweden.

However, a service is not sold within the country if it is provided with a permanent establishment that the taxable person has abroad. *Lag (2013: 368)*.

Section 5 a has been repealed by *law (2009: 1333)*.

Section 6 A service provided to someone who is not a taxable person is traded within the country, if the person providing the service either has its registered office in Sweden or has a permanent establishment here from which the service is provided. If the person providing the service neither here nor abroad has such a registered office or permanent establishment, the service is sold within the country, if he or she is resident or permanently resident in Sweden.

However, a service is not sold within the country if it is provided from a permanent establishment abroad.

Lag (2013: 368).

Section 6 a Has been repealed by *law (2009: 1333)*.

Section 6 b Has been repealed by *law (2009: 1333)*.

Exceptions to the main rules

Section 7 A mediation service provided to someone who is not a taxable person is traded within the country, if

1. the service is performed on behalf of someone else in their name, and
2. the turnover to which the service relates is made within the country in accordance with this Act. *Lag (2013: 368)*.

Section 7 a Has been repealed by *law (2009: 1333)*.

Section 8 A service related to a property is sold within the country, if the property is located in Sweden. *Lag (2009: 1333)*.

Section 9 A goods or passenger transport service is traded within the country if the transport is not carried out to any extent in another country, unless otherwise follows from the second paragraph or section 10.

The first paragraph does not apply to a goods transport service provided to a taxable person. *Lag (2016: 91)*.

Section 10 An intra-Union goods transport service provided to someone who is not a taxable person is traded within the country, if the place of departure is located in Sweden.

Intra-Union goods transport refers to the transport of goods where the places of departure and arrival are located in two different EU countries.

The place of departure refers to the place where the transport of the goods actually begins, without regard to the distance traveled to the place where the goods are located.

The place of arrival refers to the place where the transport of the goods actually ends. *Lag (2013: 368)*.

Section 11 Services provided to someone who is not a taxable person in connection with an activity specified in the second paragraph are traded within the country, if the activity actually takes place in Sweden. The same applies to these services subordinate services and services provided by the organizer of the activity.

The first paragraph applies to an activity that is

1. cultural,
2. artistic,
3. athletic,
4. scientific,
5. pedagogical,
6. of an entertaining nature, or
7. similar to those listed in 1-6, such as trade fairs and exhibitions. *Lag (2013: 368)*.

Section 11 a A service in the form of access to events specified in the second paragraph and provided to a taxable person is traded within the country, if the event actually takes place in Sweden. The same applies to services related to access.

The first paragraph applies to events that are

1. cultural,
2. artistic,
3. sports league,
4. scientific,
5. pedagogical,
6. of an entertaining nature, or
7. similar to those listed in 1-6, such as trade fairs and exhibitions. *Lag (2013: 368)*.

Section 12 Services related to transport activities such as loading, unloading, goods handling and similar services provided to someone who is not a taxable person are traded within the country if they are physically performed in Sweden.

The same applies to services in the form of valuation of or work on an item that is movable property. *Lag (2013: 368)*.

Section 13 A restaurant or catering service is sold within the country, if it is physically performed in Sweden and nothing else follows from section 1, third paragraph or section 14. *Lag (2009: 1333)*.

Section 14 A restaurant or catering service that is physically performed on board a train during the part of a passenger transport that is performed within the EU is sold within the country, if the place of departure is located in Sweden.

For the purposes of the first paragraph, what is prescribed in section 2 b, second to fifth paragraphs, applies. *Lag (2011: 283)*.

Section 15 A service in the form of short-term rental of means of transport is sold within the country if the means of transport is actually made available to the acquirer in Sweden.

Short-term rental means that the means of transport may be held or used for a continuous period of at most

1. 30 days, or
2. 90 days, in the case of ships. *Lag (2009: 1333)*.

Section 15 a A service relating to the rental of means of transport other than that specified in section 15 and acquired by someone who is not a taxable person is traded within the country, if the acquirer is established, resident or permanently resident in Sweden.

A rental service according to the first paragraph is, however, sold abroad, if

1. it refers to a leisure boat that is actually delivered to the acquirer in an EU country other than Sweden, and
2. the lessor has the registered office for his economic activity or a permanent establishment in that EU country and the service is provided from the registered office or permanent establishment. *Lag (2013: 368)*.

Section 15 b A service relating to the rental of means of transport other than that specified in section 15 is traded within the country, if

1. it is provided to someone who is not a taxable person;
2. it refers to a leisure boat that is actually delivered to the acquirer of the service in Sweden, and
3. the lessor has the registered office for his financial activity or a permanent establishment in Sweden and the service is provided from the registered office or the permanent establishment. *Lag (2013: 368)*.

Section 16 Telecommunication services, radio and television broadcasts and electronic services acquired by someone who is not a taxable person are traded within the country, if the acquirer is established, resident or permanently resident in Sweden.

The first subparagraph shall not apply to services which are traded in another EU country in accordance with the provisions of that country corresponding to Article 58 (2) of Directive 2006/112 / EC.

Telecommunication services refer to services for

1. transmission, transmission or reception of signals, writing, images and sound or other information by wire, radio or optical or other electromagnetic means; or
2. transfer or assignment of a right to use capacity for such transmission, transmission or reception.

Electronic services include services such as the provision of

1. websites, web hosting and remote maintenance of software and equipment;
2. software and updating thereof;
3. images, texts and data as well as database access;
4. music, films and games, including games of chance and gambling, and political, cultural, artistic, sporting, scientific or entertainment programs and events; and
5. distance education. *Lag (2018: 1868)*.

§ 16 a Services specified in § 16 are also traded within the country if

1. the provider is established in Sweden but is not established in any other EU country or, if the provider is not established, is resident or permanently resident in this country but not in any other EU country,
2. the services are acquired by someone who is not a taxable person and who is established, resident or permanently resident in another EU country, and
3. the total value, excluding VAT, of the services referred to in 2 does not exceed SEK 99,680 during the current calendar year, nor does this amount exceed during the immediately preceding calendar year. *Lag (2018: 1868)*.

§ 16 b If the amount referred to in § 16 a § 3 is exceeded, the services are sold abroad. This applies from the turnover that results in the amount being exceeded.

Even if the conditions in section 16 a are met, the provider may request that the sales be considered to have been made where the acquirer is established, resident or permanently residing. The Swedish Tax Agency must then decide that the services are sold abroad. The decision is valid until further notice. However, the provision in section 16 a may not be applied again until after the end of the second calendar year after the calendar year in which the decision was made.

Lag (2018: 1868).

Section 17 The following services are sold abroad, if they are provided from Sweden and acquired by someone who is not a taxable person and the acquirer is established, resident or permanently residing in a country outside the EU:

1. transfer or assignment of copyrights, patent rights, licensing rights, trademark rights and similar rights;

2. advertising and publicity services;
3. services of consultants, engineers, consulting firms, lawyers and accountants and other similar services, as well as data processing and provision of information;
4. banking and financing services other than the rental of storage facilities, as well as insurance and reinsurance services;
5. provision of labor;
6. rental of movable property other than means of transport;
7. obligations to waive, in whole or in part, the exercise of a right referred to in paragraph 1 or the exercise of a particular activity;
8. access to and transmission or distribution through
 - (a) a natural gas system located within the territory of the Union or a gas network connected to such a system;
 - (b) a system for electricity; or
 - (c) a network for heating or cooling;
9. services directly linked to the services referred to in 8.

Services that according to the first paragraph are traded abroad shall, however, be considered to be traded within the country, if they are actually used and utilized in Sweden. *Lag (2014: 940)*.

Section 18 Services referred to in section 17 which are provided by a country outside the EU and which are acquired by someone who is not a taxable person are traded within the country, if

1. the acquirer is established, resident or permanently resident in Sweden, and
2. the services are actually used and utilized in Sweden.

Lag (2014: 940).

Exceptions from Sections 4-18 and Chapter 9 b. § 4

Section 19 A turnover of services in accordance with any of Sections 4-18 or Chapter 9 b. Section 4, first paragraph, is regarded as turnover abroad when it comes to

1. services relating to aircraft in foreign traffic, including leasing of airports, or services relating to equipment or other goods for use on such aircraft;
2. loading, unloading, transport or other services in direct connection with

a) export of goods from Sweden or another EU country,

(b) imports of goods covered by

- 9 c kap. § 1, or

a temporary admission procedure with complete exemption from customs duties or external transit,

c) consignment, transport or importation of goods in free circulation, which are imported into Sweden from a third territory which forms part of the customs territory of the Union, if the goods

- be transported in this country during a procedure for internal Union transit in accordance with the Union's customs regulations, if the goods were placed under the same procedure by a declaration when they were brought into the country and the shipment or transport of them ends outside Sweden, or

- when they are brought into Sweden had been covered by ch. 9 c. § 1 or a temporary importation procedure with complete relief from import duties, if they had been imported, or

(d) the importation of goods into another EU country if they are subject to that country's application of Article 61 or 157 (1) (a) of Directive 2006/112 / EC;

3. services consisting of work on movable property, if the property has been acquired or imported to undergo such work within the EU and the property after the work has been carried out, transported out of the EU by the service provider, or by the customer if he is not established within the country or on behalf of someone else,

4. brokering of goods or services done on behalf of someone else in his name, when the turnover of these is considered as a turnover outside the EU either according to § 1 first paragraph or according to this section or § 3 a, and

5. a goods transport service or a service referred to in section 12, if the service is provided to a taxable person and is used exclusively or otherwise utilized outside the EU. *Lag (2017: 1196)*.

Chapter 6 Tax liability in special cases

Section 1 For turnover in the activities that a trading company conducts, the company is liable to tax. For turnover in the activities of a European economic interest group, the group is liable to tax. *Lag (1994: 1893)*.

Section 2 A partner in a simple company or in a partner shipping company is liable to tax in relation to his share in the company or shipping company. I 5 kap. Section 2 of the Tax Procedure Act (2011: 1244) contains provisions on when the Swedish Tax Agency may decide that one of the shareholders shall be a representative. *Lag (2011: 1253)*.

Section 3 If a taxpayer has been declared bankrupt, the bankruptcy estate is liable to tax on turnover in the business after the bankruptcy decision.

Section 4 If a taxpayer has died, the estate is taxable for turnover in the business after the death.

Section 5 Has been repealed by *law (2000: 500)*.

Section 6 For turnover in the activities conducted by a state-owned enterprise, the agency is liable to tax.

Section 7 If someone in his own name mediates a good or service on behalf of another and collects the proceeds for the good or service, when assessing the tax liability for the sale of the good or service, this shall be considered sold both by him and by his principal.

Section 8 What is said about tax liability in section 7 shall apply to the producer company and the producer in the event of a producer company's sale of a product or service at auction.

Producer company means a company which has been formed by producers to market their production or which has been added for this purpose.

6 a kap. VAT groups

Section 1 For the purposes of the provisions of this Act, two or more taxable persons may, under the conditions specified in this chapter, be regarded as a single taxable person (VAT group) and the activities carried out by the VAT group may be regarded as a single activity.

Whether the activities of the VAT group are to be considered to entail tax liability follows from the general provisions in ch. Section 2, first paragraph 1. *Act (2013: 368)*.

Section 2 A VAT group may only be included

1. taxable persons who are under the supervision of Finansinspektionen and who conduct activities that do not entail tax liability because the sale of services is exempt from tax liability on the basis of ch. 9 or 10 §, and
2. taxable persons whose main focus is on providing taxable persons referred to in paragraph 1 with goods or services; or
3. taxable persons who are commission agents and commissioners in a commission relationship as referred to in ch. 36 the Income Tax Act (1999: 1229).

A VAT group may only include a taxable person's permanent establishment in Sweden.

Taxable persons referred to in the first paragraph 1 and 2 may not be included in more than one VAT group.

Lag (2013: 368).

Section 3 A VAT group may only refer to taxable persons who are closely connected with each other in financial, economic and organizational terms. *Lag (2013: 368)*.

Section 4 A VAT group is considered to have been formed on the day the Tax Agency decides that the taxable persons shall be registered as such a group (group registration), or the later date determined by the Tax Agency. The decision must state who the Tax Agency has appointed as the principal for the group.

The group principal must be appointed

1. in the cases referred to in section 2, first paragraph 1 and 2, the taxable person in the VAT group proposed by the other taxable persons in the group, unless there are special reasons to the contrary, or
2. in the cases referred to in section 2, first paragraph 3, a taxable person who is a limited partnership.

Lag (2013: 368).

Section 5 If the Swedish Tax Agency decides on this, new taxable persons may join the group, taxable persons withdraw from the group or the group principal may be replaced.

The group registration lasts until the Swedish Tax Agency has decided that it shall cease.

A decision on a change in the registration pursuant to the first paragraph or on deregistration pursuant to the second paragraph applies from the date of the decision or the later day determined by the Swedish Tax Agency. *Lag (2013: 368).*

Section 6 The Swedish Tax Agency shall decide on group registration in accordance with section 4, or on change or deregistration in accordance with section 5, if the taxable persons concerned apply for this and there are no special reasons to oppose such a decision.

If the conditions for group registration have ceased or if there are otherwise special reasons, the Tax Agency may on its own initiative decide on deregistration. *Lag (2013: 368).*

Section 7 If a situation that has formed the basis for group registration has changed, the group principal shall notify the Swedish Tax Agency of the change. The notification must be submitted within two weeks of the change occurring.

The Swedish Tax Agency may order a group principal to submit a notification in accordance with the first paragraph. In the case of such an injunction, ch. 44 applies. §§ 2-4 and ch. 68 Section 1 of the Tax Procedure Act (2011: 1244). *Lag (2012: 342).*

Chapter 7 Tax rate and tax base

The tax rate

Section 1 Tax in accordance with this Act is levied at 25 per cent of the tax base, unless otherwise provided by the second or third paragraph.

The tax is levied at 12 percent of the tax base for

1. renting out rooms in hotel operations or similar activities and leasing of campsites and the like in camping activities;
2. sale of such works of art as referred to in Chapter 9 a. § 5, and which is owned by the author or his estate,

Import of such works of art, collectors' items and antiques as referred to in Chapter 9 a. §§ 5-7,

4. turnover, intra-Union acquisition and importation of foodstuffs as referred to in Article 2 of Regulation (EC) No 178/2002 of the European Parliament and of the Council of 28 January 2002 laying down the general principles and requirements of food law, establishing the European Food Safety Authority and procedures in matters of food safety, with the exception of

(a) water referred to in Article 6 of Council Directive 98/83 / EC of 3 November 1998 on the quality of water intended for human consumption, as amended by Regulation (EC) No 1882/2003 of the European Parliament and of the Council, other than bottled or containers intended for sale, and

(b) spirits, wine and strong beer;

5. turnover of restaurant and catering services, with the exception of the part of the service relating to spirits, wine and strong beer, and

6. repairs of bicycles with pedal or crank device, shoes, leather goods, clothing and household linen.

The tax is levied at 6 percent of the tax base for

1. turnover, intra-Union acquisition and import of the following goods, unless otherwise provided by ch. §§ 13 and 14, provided that the goods are not wholly or mainly suitable for advertising:

- books, brochures, booklets and similar articles, whether or not in single sheets,

- newspapers and magazines,

- picture books, drawing books and coloring books for children,

- musical notes, and

- maps, including atlases, wall maps and topographical maps,

2. turnover, intra-union acquisition and import of programs and catalogs for activities referred to in 6, 7, 8 or 11 as well as turnover other than for own activities, intra-union acquisition and import of programs and catalogs for activities referred to in ch. § 18, all provided that the programs and catalogs are not wholly or mainly suitable for advertising,

3. sales of radio magazines and sales, intra-Union acquisition and import of cassette magazines, unless otherwise stated in ch. § 17, and of cassettes or any other technical medium which reproduces a reading of the contents of a product covered by 1,

4. turnover, intra-Union acquisition and import of a product which, through sign language, Braille or other such special method, makes writing or other information available especially to persons with reading disabilities, unless otherwise provided in ch. § 4,

5. turnover of such products as referred to in 1-4, if they

(a) provided by electronic means;

(b) are not wholly or mainly engaged in advertising; and

(c) does not consist wholly or mainly of moving images or audible music;

6. admission to concerts, circus, theater, opera or ballet performances or other comparable performances;

7. services referred to in ch. 11 § 2 and 4 if the activity is not conducted by and is not continuously supported to a lesser extent by the public,

8. access to and demonstration of zoos, demonstration of nature areas outside urban areas and of national parks, nature reserves, national city parks and Natura 2000 sites;

9. assignment or transfer of rights covered by section 1, 4 or 5 of the Act (1960: 729) on copyright in literary and artistic works, but not in the case of photographs, commercials, systems and programs for automatic data processing or film, videogram or other comparable recording relating to information,

10. assignment or transfer of the right to audio or video recording of a performing artist's performance of a literary or artistic work;

11. turnover of services within the sports area specified in ch. § 11 a first paragraph and which are not exempt from tax liability under the second paragraph the same section, and

12. passenger transport except such transport where the travel moment is of secondary importance. *Lag (2019: 261)*.

The tax base for sales and intra-Union acquisitions

Section 2 In the case of sales and acquisitions specified in Sections 3 and 4, the tax base is calculated on the basis of the value specified in the said sections. The tax base shall include taxes and fees other than tax in accordance with this Act. The tax base must also include ancillary costs such as commission, packaging, transport and insurance costs that the seller charges the buyer.

1 9 a kap. There are special provisions for calculating the taxable amount for the sale in certain cases of second-hand goods, works of art, collectors' items and antiques.

1 9 b kap. there are special provisions on the calculation of the tax base for turnover in certain travel agency operations. *Lag (2002: 1004)*.

Section 2 a Has been repealed by *law (2002: 1004)*.

§ 3 If nothing else follows from § 3 a or 3 b, the value referred to in § 2, first paragraph, is

1. in the case of turnover other than withdrawal: of the compensation,

2 a. In the case of withdrawal of goods: of the purchase price of the goods or similar goods or, in the absence of such a price, of the cost price, at the time of withdrawal;

2 b. When withdrawing services in cases other than those specified in Sections 4 and 5: of the cost at the time of the withdrawal to perform the service,

3. in the case of acquisitions according to ch. 2 a. 2 § 1 or 2: of the compensation and excise duty imposed on the buyer in another EU country, and

4. in the case of acquisitions according to ch. 2 a. 2 § 3 or 4: of the purchase price of the goods or similar goods or, if such a price is missing, of the cost price, at the time of the transfer of the goods. *Lag (2011: 283)*.

§ 3 a In such cases as are referred to in § 3 1 and 3, the value referred to in § 2, first paragraph, consists of the market value and the market value and excise tax imposed on the buyer in another EU country, if

1. the remuneration is lower than the market value;
2. the buyer does not have a full right of deduction or right of refund according to ch. 9 or 11-13 §§,
3. the seller and the buyer are connected, and
4. the taxpayer cannot make it probable that the compensation is market-based. *Lag (2011: 283)*.

§ 3 b In such a case as is referred to in § 3 1, the value referred to in § 2, first paragraph, is the market value, if

1. the remuneration is lower than the market value and refers to a turnover that is exempt from tax according to ch. 2, 4, 8, 9, 10, 11, 11 a or 20 §, 23 § 3 or 5, 24 or 30 g §, or is higher than the market value,
2. the seller does not have a full right of deduction or refund right according to ch. 9 or 11-13 §§,
3. the seller's deduction amount with the support of ch. Section 13, first paragraph, second sentence, is determined by the part of the annual turnover that entails tax liability or the right to a refund according to ch. §§ 9 or 11-13 are set in relation to the total annual turnover,
4. the seller and the buyer are related to each other, and 5. the seller cannot make it probable that the compensation is market-based. *Lag (2007: 1376)*.

§ 3 c Compensation according to §§ 3-3 b means everything that the seller has received or must receive for the product or service from the buyer or a third party, including such contributions that are directly linked to the price of the product or service.

In the case of deliveries of goods or the provision of services for a multifunctional voucher, the compensation paid for the voucher shall be regarded as compensation in accordance with the first paragraph. If there is no information on that amount, the monetary value stated on the multi-function voucher or in the accompanying documentation shall be considered as compensation.

Cost in accordance with section 3 for performing a service is understood to mean the part of the fixed and current costs in the business that amounts to the service. *Lag (2018: 1333)*.

§ 3 d Sellers and buyers shall be considered connected to each other in accordance with §§ 3 a and 3 b, if there are family ties or other close personal ties, organizational ties, ownership ties, financial ties, ties due to membership, ties due to employment or other legal ties.

Relationships between an employer and an employee's family or other persons close to the employee shall also be regarded as ties due to employment. *Lag (2007: 1376)*.

Section 4 For withdrawals in the form of the use of a passenger car for private purposes in accordance with Chapter 2. Section 5, first paragraph 3, the value referred to in the first sentence of section 2, first paragraph, consists of the value that according to ch. Sections 10 a and 10 b of the Social Contributions Act (2000: 980) have been determined with regard to the provision of car benefits to employees. With regard to the taxpayer's own use, the Tax Agency may, upon application, determine the value referred to in the first sentence of section 2, first paragraph, in accordance with the grounds specified in ch. Sections 10 a and 10 b of the Social Contributions Act. The same applies in the case of partners in trading companies. *Lag (2011: 1253)*.

Section 5 When taking out such services concerning properties, tenancies and condominiums as referred to in Chapter 2. Section 7 or 8 consists of the tax base of

1. the costs incurred;
2. calculated interest on capital, other than borrowed, which is invested in such inventory or such assets other than current assets used for the services, and
3. the value of work performed by the taxpayer personally.

When withdrawing services referred to in ch. Section 8 consists of the tax base, if the taxpayer so requests, instead of the wage costs, including taxes and fees based on these costs.

When withdrawing for sale from a kiosk or similar point of sale on board vessels on routes between Sweden and Norway or Sweden and Åland of goods other than those referred to in section 5 of the Act (1999: 446) on provisions for ships and aircraft, the tax base is the purchase price.

Lag (2007: 1376).

Section 6 The tax base shall not include amounts

1. whereby the price in accordance with what has been agreed is reduced due to payment before the due date;
2. which corresponds to price reductions and discounts to the customer which are allowed at the time of supply, or
3. which corresponds to the price reduction given after the supply has taken place, unless otherwise provided in the second paragraph.

The taxable amount shall include amounts referred to in the first paragraph 3 if the taxpayer and his customer have agreed to this.

If a product is repossessed on the basis of a reservation on the right of repossession according to the Consumer Credit Act (2010: 1846) or the Act (1978: 599) on installment purchases between traders and others, the seller may reduce the tax base by what he credits the buyer for the repossessed goods. value.

However, this right only applies if he can show that the buyer has no right to a deduction for or repayment according to ch. §§ 9-13 of the input tax relating to his acquisition of the goods.

If a loss arises on the taxpayer's claim relating to compensation for a good or service (customer loss), he may reduce the tax base by the amount of the loss.

I 13 kap. there are provisions on how the reduction of the tax base is to be reported by the taxpayer.

Lag (2010: 1850).

Section 7 When a turnover only partially entails tax liability and the tax base for the part of the turnover that entails tax liability cannot be determined, the tax base shall be determined by division according to a reasonable basis.

The first paragraph has a corresponding application in respect of the division of the tax base when tax under this Act is levied at different percentages.

Section 7 a When information on the basis of the tax base for sales and intra-Union acquisitions is expressed in a currency other than Swedish kronor, the conversion shall be made into Swedish kronor using

1. the latest average exchange rate that has been determined on the most representative foreign exchange market in Sweden at the time of the tax liability, or
2. the latest exchange rate published by the European Central Bank at the time of the entry into force of the tax liability.

Conversion in accordance with the first paragraph 2 between currencies other than the euro shall be made using the exchange rate in euros for each currency.
Lag (2012: 342).

Section 7 b For taxable persons who have their accounts in euros, instead of what is stated in section 7 a, when information on the basis of the tax base is expressed in a currency other than the euro, the conversion shall be made into euros.

The recalculation shall otherwise be made in the manner that follows from section 7 a.

Sections 15 and 17 of the Act (2000: 46) on recalculation procedures for taxation for companies that have their accounts in euros, etc.

There are rules on conversion from euros to Swedish kronor.

These rules must also be applied by a foreign taxable person who has his accounts in euros.

Lag (2013: 368).

The tax base for imports

Section 8 The taxable amount for import consists of the value of the goods for customs purposes, determined by the Swedish Customs, in accordance with Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 establishing a Customs Code for the Union, with the addition of customs and other state taxes or fees, except tax under this Act, which are levied by the Swedish Customs in connection with the importation. Such addition shall not be made in cases where customs duties, taxes or charges are included in the value of the goods.

The tax base must also include ancillary costs such as commission, packaging, transport and insurance costs that arise up to the first destination in this country. If it is known at the time of the tax liability that the goods are to be transported to another destination in this country or to another destination in another EU country, the ancillary costs up to that location must also be included in the tax base. *Lag (2016: 261).*

§ 9 If such Union goods that have been temporarily exported and processed in a country outside the EU in any other way than by repair are re-imported using the customs procedure outward processing, the tax base shall be calculated in the manner stated in § 8 but less the tax base for VAT as before taken out in Sweden or in another EU country for the temporarily exported goods.

The provisions of the first subparagraph shall also apply when goods constituting Union goods are temporarily exported and goods wholly or partly manufactured from that material in a country outside the EU are re-imported using the outward processing customs procedure.

Union goods, temporary export goods and the outward processing customs procedure are understood to mean the same as in Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 establishing a Union Customs Code. *Lag (2016: 261)*.

Section 10 Has been repealed by *law (2002: 1004)*.

Section 11 In the case of re-importation of Union goods repaired in a country outside the EU, the tax base consists of the compensation for the repair as well as customs and state taxes or fees, except tax under this Act, which are levied in connection with the import. If the previous export of the goods has resulted in a right to a refund of VAT or if the goods have not otherwise been subject to VAT due to the previous export, the value of the goods at the time of export is also included in the taxable amount. *Lag (2011: 283)*.

Chapter 8 Deduction for input tax

Section 1 Deductions for input tax may be made in accordance with the provisions of this chapter.

I 9 kap. There are special provisions on deductions and adjustment of deductions for input tax that relate to acquisitions in businesses that relate to certain property leases. *Lag (2000: 500)*.

Section 1 a **Anyone** who reports VAT in accordance with Section 4 a of the Act (2011: 1245) on special VAT arrangements for telecommunications services, radio and television broadcasts and electronic services or in accordance with corresponding provisions in another EU country is not entitled to a deduction for input tax.

Anyone who reports VAT in accordance with regulations that in another EU country correspond to Articles 369a-369k in Directive 2006/112 / EC is not entitled to a deduction for input tax on acquisitions or imports in the activities covered by the regulations. If he is or must be registered for VAT in Sweden for activities other than those covered by those provisions, deductions for input tax relating to acquisitions or imports relating to the activities in Sweden covered by the provisions may be made in accordance with this chapter.

I 10 kap. Section 4 a contains provisions on the refund of input tax in cases where deductions may not be made in accordance with the first or second paragraph. *Lag (2014: 940)*.

Section 2 Incoming tax consists of the amount of the tax in accordance with this Act that relates to compensation for the acquisition of goods or services, if the turnover has entailed a tax liability for the person from whom the goods or services were acquired.

In the case of acquisitions that entail tax liability according to ch. § 2 first paragraph 2-5 or if tax liability exists for the acquirer according to ch. 9 c. Section 5, input tax consists of the amount of the output tax that the taxpayer must report to the state.

In the case of an acquirer according to ch. 8 a. §§ 11-14 take over the transferor's rights and obligations with regard to adjustment, the acquirer's input tax for the acquired investment goods consists of the transferor's input tax for the goods.

Incoming tax also consists of tax according to this law which refers to

1. acquisition pursuant to section 4, first paragraph, ch. 4 or ch. 9 Section 8, second paragraph 2,
2. imports into the country, or
3. taxable withdrawals referred to in § 4 5.

Lag (2016: 1208).

Section 3 A person who conducts an activity that entails tax liability may deduct the input tax that relates to acquisitions or imports in the activity.

The taxpayer's right to deduct also includes input tax relating to acquisitions or imports to remedy damages that have arisen in the business even when the person who caused the damage or an insurer bears the cost of the acquisition or import. *Lag (1994: 1798).*

Section 4 Anyone who conducts an activity that entails tax liability may also make a deduction

1. if the taxpayer from another taxpayer or someone who is entitled to a refund according to ch. §§ 9 or 11-13 have taken over the business or part of it: for the input tax relating to the previous owner's acquisition for the business, if the previous owner has not deducted or received a refund of the input tax but would have been entitled to such a deduction or such refund if the previous owner had continued to operate the business;
2. if the taxpayer is a partner in a community for water regulation, road maintenance or similar purposes and the property included in the community is used in the activity that entails tax liability: for the input tax that relates to the community's acquisition, but only to the part that corresponds against the taxpayer's share in the community,
3. if the taxpayer has received a goods delivered to him and then has paid tax on the import of the goods without being taxable for the import or if the taxpayer has paid compensation for this tax to the person who had such tax liability: for the tax levied by the Swedish Customs, but only on condition that the supplier is not liable to tax under this Act for anything other than the import and the taxpayer would have had the right to deduct if the taxpayer himself had been liable to tax on the import,
4. if the taxpayer buys a property, tenancy or a condominium for an apartment and the property or apartment in the seller's building business has been provided with services, the addition of which constitutes taxable withdrawals according to ch. § 7, without the property or apartment having subsequently been taken into use by the seller: for the outgoing tax that the seller has reported or must report for the withdrawals, or
5. if the taxpayer in his building business has added his own property or an apartment that is held with tenancy or tenant-ownership services that constitute taxable withdrawals in accordance with ch. § 7 and the property or apartment thereafter is used by the taxpayer in an activity that entails tax liability or the right to a refund of input tax according to ch. 9, 11 or 12 §: for the outgoing tax that the property owner, tenant or tenant has reported or must report for the withdrawals. *Lag (2015: 888).*

§ 4 a Incoming tax that is deductible according to § 3 and relates to a property may only be deducted in proportion to the extent a taxpayer uses it in his business, if the tax relates to a property that is both used

1. by the taxpayer in the business, and

2. for

- own private use,

the private use of staff, or

- otherwise for a purpose other than for one's own business.

In the first paragraph, input tax also refers to such tax that relates to new construction, additions or alterations or repairs to a property.

The first paragraph does not apply

1. a permanent dwelling covered by the prohibition on deductions that follows from Sections 9 and 10, or

2. input tax that is deductible according to § 10.

Lag (2010: 1892).

§ 4 b If the deductible part of the input tax according to § 4 a cannot be determined, the amount of the deduction may instead be determined by division according to a reasonable basis.

Lag (2010: 1892).

§ 4 c If the use of such a property as referred to in § 4 a is changed, the input tax shall be adjusted in accordance with ch. 8 a.

The provisions in ch. § 5 are not applicable in the event of a change of use of such a property as referred to in § 4 a.

Lag (2010: 1892).

Section 5 The right to a deduction for input tax exists only if it can be substantiated in accordance with what is prescribed in sections 17, 19 and 20.

Lag (2000: 500).

The size of the input tax

Section 6 The input tax amounts to the same amount as the output tax of the person who is liable to tax on sales or imports.

I 13 kap. Section 23 a contains provisions on the reporting of input tax when the tax amount is stated in several currencies in the invoice or when the tax amount must be converted to Swedish kronor.

I 13 kap. Section 26 contains provisions on the return of such input tax that relates to an acquisition for which a taxpayer has received a price reduction after he has deducted the tax. *Lag (2012: 342)*.

Section 7 In the case of acquisitions pursuant to section 4, first paragraph 4, the input tax amounts to the output tax specified by the seller there.

Lag (2007: 1376).

Restrictions on the right to deduct

Section 8 The state has no right to deduct input tax.

Section 9 Deductions may not be made for such input tax as relates to

1. statutory residence unless otherwise provided by section 10,
2. expenses for entertainment and similar purposes for which the taxpayer is not entitled to deduct income tax according to ch. Section 2 of the Income Tax Act (1999: 1229),

Acquisition of goods for sale from ships on routes between Sweden and Norway or Sweden and Åland, or

4. costs of taking out a service where the tax base has been calculated in accordance with ch. Section 5, second paragraph.

For such expenses as are referred to in the first paragraph 2, a deduction may, however, be made for input tax relating to meals or similar consumption, if

1. the expenses have such an immediate connection with the activities referred to in ch. Section 2 of the Income Tax Act,
2. the deduction does not exceed what can be considered reasonable, and
3. the deduction does not exceed the input tax of SEK 300 per person and occasion.

The deduction limit in the first paragraph 3 does not apply if the acquisitions relate to spirits, wine, strong beer, beer, tobacco products, perfumes, cosmetic preparations, toiletries or chocolate and confectionery products. In the case of goods subject to excise duty, however, it is a condition for deduction that the goods may be provisioned without excise duty in accordance with Sections 5-9 of the Act (1999: 446) on provisions for ships and aircraft.

I 9 a kap. Section 13 and Chapter 9 b Section 3 contains further restrictions on the right to deduct input tax.

Lag (2017: 1196).

Section 10 The prohibition on deduction in Section 9 (1) does not apply if the input tax relates to acquisitions or imports for the performance of such services as are referred to in Chapter 2. 7 or 8 § and for which withholding tax shall be paid on the basis of the provisions in ch.

Deductions may also be made for input tax relating to an agricultural lease even to the extent that the lease includes housing.

Section 15 and section 16, first paragraph 2, contain special restrictions on the right to deduct input tax relating to the acquisition or rental of passenger cars or motorcycles. *Lag (1994: 1798)*.

Section 11 A financing company that has taken over a seller's right under a purchase agreement may deduct the input tax that relates to the value of a good that is taken back by the financing company on the basis of the purchase agreement. However, this only applies if the company can show that the buyer was completely without the right to a deduction for input tax and was not entitled to a refund according to ch. §§ 9-13 of any part of such tax.

Section 12 Has been repealed by *law (1995: 700)*.

Division of the input tax in some cases

Section 13 In cases where the input tax only partly refers to acquisitions or imports that entail a right to deduct or refers to acquisitions or imports that are made jointly for several activities, some of which do not entail tax liability, or are made for an activity that only partially entails tax liability, deductions may only be made for the tax on the part of the compensation or the purchase price that relates to the part of the acquisition or import that entails the right to deduct or relates to activities that entail tax liability. If this part cannot be determined, the amount of the deduction may instead be determined by division on a reasonable basis.

The first paragraph does not apply if otherwise follows from section 14 or 16.

Lag (2007: 1376).

Section 13 a Has been repealed by *law (2007: 1376)*.

Section 14 If the input tax refers to acquisitions or imports for activities that only partially entail tax liability, the entire input tax for a certain acquisition or a certain import may still be deducted

1. if the acquisition or import of more than 95 per cent is made for the part of the business that entails tax liability, or
2. if the tax for the acquisition or import does not exceed SEK 1,000 and more than 95 percent of the turnover in the business entails tax liability.

If the input tax refers to acquisitions or imports for an activity that entails both tax liability and the right to a refund according to ch. §§ 9-13 or for both an activity that entails tax liability and another activity that entails such a right of refund, no division of the input tax according to § 13 needs to be made. *Lag (1994: 1798)*.

Cars and motorcycles

Section 15 When passenger cars or motorcycles are acquired or leased for purposes other than resale, rental, passenger transport in accordance with the Taxi Traffic Act (2012: 211), transport of the deceased or driving license training that is subject to tax, no deduction may be made for input tax relating to

1. acquisition of the vehicle, or
2. rental of the vehicle if it is used only to a small extent in the activities that give rise to tax liability.

Lag (2012: 215).

Section 16 A taxpayer who uses a car or motorcycle in an activity that entails tax liability may deduct

1. input tax relating to the operating costs of such use, without any limitation due to the fact that the vehicle is only partially used in the business, and
2. half of the input tax relating to the rental of the vehicle for such use, without any limitation due to the fact that the vehicle is only partially used in the business.

The first paragraph 1 only applies if the vehicle belongs to the equipment in the business or has been leased for use in it. The first paragraph 2 does not apply if the vehicle has been rented for passenger transport in taxi traffic, rental, transport of the deceased or driving license training that is subject to tax or if the input tax is covered by the prohibition on deduction in section 15 2. *Act (2012: 215).*

Section 16 a Has been repealed by *law (2000: 500)*.

Section 16 b Has been repealed by *law (2000: 500)*.

Section 16 c Has been repealed by *law (2000: 500)*.

Section 16 d Has been repealed by *law (2000: 500)*.

Section 16 e Has been repealed by *law (2000: 500)*.

Section 16 f Has been repealed by *law (2000: 500)*.

How the right to deduction is to be proven

Section 17 In the case of acquisition of a good or service from someone who is liable to tax or if the acquirer is liable to pay tax in accordance with ch. Section 2, first paragraph 2-5, the right to deduct shall be substantiated by invoice.

If there are special reasons, no invoice is needed, if the acquirer is taxable and can prove the right to deduct through other available documentation. *Lag (2012: 342).*

Section 18 Has been repealed by *law (1995: 700)*.

Section 19 When acquiring a property or an apartment that is held with a tenancy or tenant-ownership, the input tax according to section 4, first paragraph, ch. 4 or 9 Section 8, second paragraph 2 is proved by a document issued by the transferor in paper form or in electronic form. The transferor is obliged to issue such a document if the acquirer so requests.

If the document is issued due to a transfer referred to in section 4, first paragraph 4, it shall contain information about the outgoing tax that the transferor has reported or must report for taxable withdrawals of services on the property or apartment.

If the document is issued due to a transfer referred to in ch. Section 8, second paragraph 2, it shall contain information on the input tax that relates to new construction, additions or conversions and which the transferor has not deducted.

In addition to the information specified in the second and third paragraphs, the document referred to therein shall contain information on:

1. the name and address of the transferor and the transferee or any other information by which they can be identified;
2. the nature of the transaction;
3. the transferor's registration number for VAT or, where he is not registered, personal or organization number if there is such and otherwise an equivalent information, and
4. other matters that may be relevant for the assessment of the tax liability and the acquirer's right to deduct or right to a refund. *Lag (2007: 1376)*.

Section 20 Anyone who according to ch. 8 a. Sections 11-14 shall take over the transferor's right and obligation with regard to adjustment of deductions for input tax shall have as a basis for the adjustment in their accounts a document issued by the transferor referred to in Chapter 8 a. § 15. *Lag (2003: 1134)*.

8 a kap. Adjustment of deductions for input tax attributable to investment goods

Section 1 Deductions for input tax attributable to the acquisition or import of capital goods shall be adjusted in accordance with the provisions of this chapter if the use of the goods changes after the acquisition or if the goods are transferred.

With a deduction for input tax, a refund of tax according to ch. 9-13 §§. *Lag (2000: 500)*.

What is an investment product

Section 2 Investment goods refer to:

1. machinery, equipment and similar fixed assets whose value decreases, if the input tax on the acquisition cost of the asset amounts to at least SEK 50,000;
2. properties that have been the subject of new construction, extensions or conversions, if the input tax on the cost of this measure amounts to at least SEK 100,000,

3. properties and flats that are held with a tenancy or tenant-ownership, which have been added to goods and services through taxable withdrawals in accordance with ch. Section 7, if a deduction for input tax has been allowed in accordance with Chapter 8. § 4 first paragraph 4 or 5 with at least SEK 100,000, and

4. tenant-ownership or tenancy right to an apartment, if the tenant-owner or tenant has carried out or had a new, extension or conversion of the apartment carried out and if the tax on the cost of this measure amounts to at least SEK 100,000.

If during a tax year in respect of a certain property both a measure referred to in the first paragraph 2 has been undertaken and a deduction under the first paragraph 3 has been made or more than one measure has been undertaken or a deduction has been made, the measures and deductions shall be added together. Deductions and measures referred to in the first paragraph 3 and 4 shall in a corresponding manner be combined with other deductions and measures relating to the same tenancy or tenant-ownership.

Machinery, equipment and special furnishings shall, for the purposes of the provisions of this Chapter, be deemed to be an asset as referred to in the first subparagraph 1, if it:

1. added to such building or part of a building which is set up for other than residential purposes, and
2. acquired for direct use in a special activity conducted on the property. *Lag (2016: 1208)*.

Especially about tenancies and condominiums

§ 3 What is said about § 4 first paragraph 3, 4 and 5, § 6 fourth paragraph, § 7 fourth paragraph and §§ 12 and 13 about properties also applies to tenancies and condominiums. The right and obligation to adjust in the event of transfer and change of use as well as the takeover of such right and obligation apply in these cases to the tenant or tenant-owner.

Lag (2015: 888).

When adjustment is to take place

§ 4 Unless otherwise follows from § 5 or §§ 11-14, adjustment shall take place in the following cases:

1. if the use of an investment product whose acquisition has, in whole or in part, resulted in a right to deduct input tax is changed in such a way as to reduce the right to deduct;
2. if the use of an investment product the acquisition of which did not give rise to a right to deduct input tax or only partially gave rise to such a right is changed in such a way as to increase the right to deduct;
3. if an investment product other than a property is sold and the turnover is taxable, provided that the acquisition of the product has only partially resulted in a right to deduct;

4. if a property is transferred on condition that a deduction has been made for input tax on costs for new construction, additions or conversions referred to in section 2, first paragraph 2 or 4,
5. if a property referred to in section 2, first paragraph 3 is transferred or,
6. if a property owner, tenant-owner or tenant is declared bankrupt, provided that he was entitled to a deduction for input tax relating to costs for investment goods referred to in section 2, first paragraph 2, 3 or 4.

The state's claim due to adjustment according to the first paragraph 6 may be asserted in a bankruptcy, if the claim arises due to the debtor being declared bankrupt. *Lag (2000: 500)*.

Section 5 Deductions for input tax shall not be adjusted

1. if a change in the use of an investment product gives rise to withholding tax in accordance with Chapter 2, or
2. if the change in the right to deduct in relation to the right to deduct on acquisition is less than five percentage points.

Lag (2000: 500).

Correction time

Section 6 Deductions for input tax shall be adjusted only when the use of an investment good has changed or the transfer has taken place within a certain time (correction period).

This time is

1. in cases referred to in § 2, first paragraph 2 or 4 ten years, calculated in the manner specified in the third and fourth paragraphs,
2. in cases referred to in section 2, first paragraph 3 ten years from the time that deductions have been made in accordance with ch. § 4 first paragraph 4 or 5, and
3. for other capital goods five years from the date of acquisition.

The correction period shall include the financial year during which the new, extension or conversion or deduction was made or the acquisition took place.

New construction, additions or alterations in cases referred to in the second paragraph 1 shall be deemed to have taken place in the tax year during which the property could have been taken into use after the measures or, in the case of construction or civil engineering contracts, the tax year during which the final inspection or other comparable measure was taken. If the property is transferred or its use is changed beforehand and a deduction for input tax has been granted, however, the new, extension or conversion is considered to have taken place in the year the deduction was granted. *Lag (2015: 888)*.

How to adjust

Section 7 In the event of a change in the use of an investment item, the deduction for input tax shall be adjusted each financial year for the remainder of the correction period. In the event of a transition to tax exemption according to ch. 9 d. however, adjustment shall take place on a single occasion and refer to the remainder of the correction period, unless the taxable person objects. Even if the taxable person opposes it, adjustment must take place on a single occasion, if there are special reasons for it.

Upon transfer of investment goods and in cases referred to in section 4, first paragraph 6, deductions made for input tax shall be adjusted on a single occasion and the adjustment shall refer to the remainder of the correction period.

The remainder of the correction period shall include the financial year in which the use is changed or the transfer takes place.

If a change of use or a transfer relates only to a part of a property, only the input tax relating to this part shall be adjusted. *Lag (2016: 1069)*.

Section 8 The input tax to be adjusted (the original amount) is

1. in cases referred to in section 2, first paragraph 2 or 4, the input tax relating to the new, extension or conversion,
2. in cases referred to in section 2, first paragraph 3, the input tax deducted,
3. for other investment goods, the input tax on the acquisition of the goods.

The amount by which an adjustment is to be made annually (the adjustment amount) shall be calculated on the basis of the correction period as one tenth and one fifth of the part of the original amount corresponding to the difference in percentage points between the right to deduct input tax at the beginning of the correction period and the right to deduct after the change. If an acquirer has taken over the right and obligation to adjust in accordance with section 12, the adjustment amount for the acquirer shall be calculated as one tenth of the part of the original amount that corresponds to the difference in percentage points between the transferor's right to deduct and the acquirer's right to deduct after the change. *Lag (2000: 500)*.

Section 9 In the cases referred to in section 4, first paragraph 3, the adjustment amount may amount to a maximum of 25 per cent of the price due to the sale of the goods. The price shall not include compensation for tax under this Act. *Lag (2000: 500)*.

Section 10 If deductions for input tax are to be adjusted as a result of a change of use, the right to deduct during the adjustment year shall be determined on the basis of the circumstances at the end of the year. If there are special reasons, the right to deduct may instead be determined according to what is reasonable. *Lag (2000: 500)*.

Acquisition of right and obligation to adjust

Section 11 When transferring investment goods, except those that are subject to voluntary tax liability, in connection with the transfer of business or in the event of a merger or similar procedure, the acquirer shall take over the transferor's right and obligation to adjust input tax deductions. However, this only applies provided that the acquirer is liable to tax in accordance with this Act or is entitled to a refund in accordance with ch. 9, 11, 11 e or § 12.

When a taxable person enters a VAT group referred to in Chapter 6 a, the group takes over his right and obligation to adjust. When a taxable person withdraws from such a group, the taxable person takes over the group's right and obligation to adjust input tax attributable to the taxable person's capital goods. *Lag (2013: 368)*.

Section 12 In the event of a transfer of property in a case other than that referred to in section 11, the acquirer shall take over the transferor's right and obligation to adjust the deduction for input tax, provided that the acquirer is liable to tax under this Act or is entitled to a refund. 9, 11, 11 e or § 12. What has now been said does not apply, however, if the transferor and the acquirer have entered into an agreement that the transferor shall adjust.

If the acquirer takes over the right and obligation to adjust, the transferor shall not, as a result of the transfer, adjust the deduction for input tax. What has now been said, however, does not apply to adjustment due to changes that have occurred during the transferor's holding period.

The transferor must fulfill the obligation to adjust as has arisen due to the acquirer changing the use of the property or transferring it

1. if the transferor has deducted input tax and has not included it in the document referred to in section 15, or
2. if the transferor has not provided information on the document referred to in section 16. *Lag (2009: 1333)*.

Section 13 If a property owner is declared bankrupt, the bankruptcy estate may take over the bankruptcy debtor's right and obligation to adjust the deduction for input tax, provided that the bankruptcy estate is liable to tax in accordance with Chapter 6. § 3. The takeover must take place before the bankruptcy estate transfers the property, but applies from the time the bankruptcy estate becomes taxable for the business in the property.

However, the bankruptcy debtor must always adjust the deduction for input tax due to changes that have occurred during the period until he has been declared bankrupt.

If a property is transferred by the bankruptcy estate, the provisions of section 12 shall apply to the bankruptcy estate and the acquirer. *Lag (2000: 500)*.

Section 14 If a tenant or tenant-owner leaves a tenancy or tenant-ownership, without transferring it to someone else, the property owner shall take over the right and obligation to adjust input tax on the cost of new, additions or conversions added by the tenant or tenant-owner. *Lag (2000: 500)*.

Issuance of document in the event of adjustment

Section 15 When transferring an investment product that entails that the acquirer shall take over the transferor's right and obligation to adjust deductions for input tax, the transferor shall issue a document in paper form or in electronic form that contains the information set out in section 17.

If, after the issue of this document, the transferor has received a change in input tax or the right to deduct it, the transferor shall issue a supplementary document regarding this change. *Lag (2003: 1134)*.

Section 16 If the transferor holds a document issued in accordance with section 15 by a previous owner of an investment good and which contains information relevant to the acquirer's right and obligation to adjust, a copy of the document shall be handed over to the acquirer. *Lag (2003: 1134)*.

Section 17 A document issued in accordance with section 15 shall contain information on

1. the input tax relating to the transferor's acquisition of the capital goods or the new, extension or conversion of a property, tenancy or condominium;
2. the part of this tax deducted by the transferor after any adjustment;
3. at what times the acquisitions and deductions have taken place;
4. information on the document referred to in section 16;
5. the name and address of the transferor and the transferee or any other information by which they can be identified;
6. nature of the transaction,
7. the transferor's registration number for VAT or, where he is not registered, a personal or organization number if there is such and otherwise an equivalent information, and
8. other matters that may be relevant for the assessment of the tax liability and the acquirer's right to deduct or right to a refund.

If the document relates to the transfer of a property, information must also be provided on how the input tax is distributed between different parts of the property. *Lag (2003: 1134)*.

Chapter 9 Voluntary tax liability for certain real estate leases

Conditions for voluntary tax liability

§ 1 The obligation to pay tax according to ch. § 1 first paragraph 1 for such taxable property rental or tenant-ownership assignment as specified in ch. Section 3, second paragraph and third paragraphs 1 and 2 apply only to property owners, tenants, tenant-owners, bankruptcy estates and VAT groups who have stated outgoing tax in an invoice for the rental or lease (voluntary tax liability).

If the property, tenancy or condominium that is to be covered by the voluntary tax liability is owned or held by a taxable person who is part of a VAT group referred to in Chapter 6 a. § 1, the VAT group becomes voluntarily taxable if the invoice has been issued by the taxable person in the VAT group who owns the property or, in the case of a tenancy or condominium, by the taxable person who holds the tenancy or tenancy. The first paragraph applies even if the invoice has been issued in the name of the taxable person and on his behalf by the buyer or by a third person.

Voluntary tax liability for letting or other leasing to someone who is entitled to a refund of input tax according to ch. Section 6 only applies if the lessor has a certificate that the lease is made to someone who is entitled to such a refund. The certificate must be issued by the Ministry for Foreign Affairs.

An invoice referred to in the first paragraph must have been issued no later than six months from the first day of the rental period or lease period to which the invoice relates. A property owner, a tenant, a tenant-owner, a bankruptcy estate or a VAT group shall not be deemed to have become voluntarily liable to tax in accordance with the first paragraph if the entire tax amount is reduced in a credit note referred to in ch. 10 §. However, this only applies if the credit note is issued no later than four months from the date on which the invoice was issued.

Lag (2013: 954).

§ 2 The obligation to pay tax according to ch. § 1 first paragraph 1 for such taxable property rental or tenant-ownership lease as specified in ch. Section 3, third paragraph 3, only applies if the Swedish Tax Agency has decided on voluntary tax liability after the application. Such an application may be made by a property owner, a bankrupt estate or by such a group principal as referred to in Chapter 6 a. 4 §.

If the property that is to be covered by the voluntary tax liability is owned by a taxable person who is part of such a VAT group as is referred to in Chapter 6 a. Section 1, the application shall be made by the group principal with the consent of the taxable person.

What is said in the first paragraph only applies if

- there are special reasons,
- the applicant intends to use the property for such letting or letting as referred to in ch. § 3 second paragraph, and
- it is appropriate having regard to the applicant's personal or financial circumstances and other circumstances. *Lag (2013: 368).*

The meaning of certain expressions in this chapter

Section 3 What is said later in this chapter about property owners also applies to others who are taxable for a rental or other lease in accordance with section 1 or are taxable as a result of a decision in accordance with section 2.

What is said later in this chapter about property applies to properties or parts of properties that are or may be the subject of such letting or other leasing that is subject to tax liability according to section 1 or 2.

Lag (2013: 954).

The date of entry into force of the voluntary tax liability

§ 4 Tax liability according to § 1 occurs on the first day of the rental period or lease period to which the invoice refers, but not earlier than the day when the tenant or tenant-owner by agreement takes over the part of the property to which the lease or lease relates.

Tax liability as a result of a decision pursuant to section 2 occurs on the day when the application is received by the Swedish Tax Agency or the later day specified by the applicant. *Lag (2013: 954).*

Voluntary tax liability on transfer

Section 5 A property owner who transfers a property shall, if he continues to lease or lease the property after the sale, be liable to tax for this activity until the new owner takes over the property.

From the date of entry, the voluntary tax liability passes to the new owner, who then takes the place of the previous owner in terms of rights and obligations under this Act. *Lag (2000: 500)*.

Termination of voluntary tax liability

Section 6 The voluntary tax liability ceases

1. when the property owner transfers to use the property for purposes other than taxable letting or other leasing, or
2. when the property can no longer be rented out or otherwise leased due to fire or for any other reason that the property owner does not have control over or due to demolition.

The Swedish Tax Agency may, before letting or other leasing commences, decide that voluntary tax liability as a result of a decision pursuant to section 2 shall cease, if there are no longer conditions for such a tax liability.

The Swedish Tax Agency shall, if a property is transferred, decide that voluntary tax liability for letting or other letting shall cease upon access if the previous and the new owner jointly apply for this before the date of access.

What has now been said only applies if voluntary tax liability has been decided in accordance with section 2 and the transfer takes place before taxable letting or letting has begun.

If a property is transferred in cases other than those referred to in the third paragraph, the voluntary tax liability ceases upon accession, if the previous and the new owner have entered into a written agreement before the accession date that the voluntary tax liability shall not be transferred. *Lag (2013: 954)*.

Notification obligation

Section 7 A transfer of a property shall be reported to the Swedish Tax Agency by both the previous and the new owner.

A property owner is obliged to notify the Tax Agency of such a situation which, in accordance with section 6, first paragraph, entails that the tax liability ceases.

The first and second paragraphs apply only if

1. voluntary tax liability has been decided in accordance with section 2, and
2. the transfer takes place, or the relationship referred to in the second paragraph occurs, before the taxable rental or lease has commenced. *Lag (2013: 954)*.

Deduction for input tax

Section 8 A property owner has the right to deduct input tax in accordance with the provisions of Chapter 8.

Instead of correcting the input tax through adjustment, the property owner may deduct tax liability that applies under section 1 has arisen or, in the case of tax liability as a result of a decision pursuant to section 2 if a taxable rental or other lease has begun, within three years from the end of the calendar year during which

1. the property owner has carried out or had carried out new, extension or conversion of the property, provided that the part of the property covered by the new, extension or conversion has not been taken into use after the measures, or
2. a previous owner has carried out or had carried out new, extension or conversion of property.

The right to deduct pursuant to the second paragraph 2 applies only on condition

- that the new owner does not have the right to deduct according to ch. § 4 first paragraph 4,

that the previous owner was not voluntarily liable to pay tax, and

- that neither the previous nor the new owner has taken the part of the property covered by the new, extension or conversion into use after the measures.

Deductions pursuant to the second paragraph 1 or 2 may be made for the input tax which relates to the construction work and which corresponds to the taxable lease which is subject to voluntary tax liability. Deductions may not be made for input tax for which deductions have been made following a decision in accordance with section 2.

Lag (2013: 954).

Adjustment of deductions for input tax

Section 9 Adjustment of deductions for input tax that relates to property that is or has been the subject of taxable rental or other lease shall take place in accordance with what is prescribed in Chapter 8 a. and the provisions of §§ 10-13. *Lag (2000: 500).*

Section 10 Adjustment shall take place when voluntary tax liability ceases in accordance with section 6. However, no adjustment shall be made

1. the voluntary tax liability ceases in accordance with section 6, first paragraph 2, or
2. the property owner transfers to using the property in another activity that entails tax liability according to this Act or the right to a refund according to ch. 9, 11, 11 e or § 12. *Lag (2009: 1333).*

Section 11 If voluntary tax liability decided in accordance with section 2 ceases before any taxable rental or other lease has taken place, adjustment shall take place on a single occasion and refer to the remainder of the correction period. In addition, input tax, which relates to the time between the decision on voluntary tax liability and its termination, must be paid to the state. Cost interest must be paid on adjustment and tax amounts. The interest rate shall correspond to the established base interest rate in accordance with ch. 65. § 3 of the Tax Procedure Act (2011: 1244) and run from the date of refund of the input tax to the property owner.

When the right to deduct exists in accordance with section 8, second paragraph, the correction period is calculated from the beginning of the financial year during which the right to deduct occurred. *Lag (2011: 1253)*.

Section 12 The provisions of Chapter 8 a. Section 12 also applies to the transfer of property that is subject to voluntary tax liability, even if the new owner becomes taxable only upon access in accordance with section 5, second paragraph.

If the tax liability ceases in accordance with section 6, third or fourth paragraph, the previous owner is obliged to adjust, unless the new owner takes over the right and obligation to adjust in accordance with ch. 12 §. *Lag (2013: 954)*.

Section 13 If voluntary tax liability ceases due to measures taken by a tenant or a tenant-owner, both he and the property owner are obliged to make amends.

The obligation covers the input tax that each of them has deducted and which relates to the part of the property that is covered by the tenancy or tenant-ownership. *Lag (2000: 500)*.

9 a kap. Especially about used goods, works of art, collectibles and antiques

Scope

Section 1 This chapter applies to a taxable dealer's sales of second-hand goods, works of art, collectibles or antiques delivered to him within the EU by:

1. someone who is not a taxable person;
2. a taxable person who is required to file VAT in accordance with this Chapter or in accordance with the corresponding provisions of another EU country;
3. a taxable person whose turnover is exempt from tax according to ch. § 24 or according to corresponding regulations in another EU country,
4. a taxable person who is exempt from tax liability according to ch. 2 a §, or
5. a taxable person whose turnover is covered by a tax exemption in accordance with the provisions of Chapter 9 d. or according to the corresponding regulations in another EU country and the acquired product constituted a fixed asset of the taxable person.

This chapter does not cover the sale of such means of transport that have been acquired in accordance with Chapter 2 a. Section 3, first paragraph 1. *Act (2016: 1069)*.

Section 2 If a taxable dealer so requests, the Swedish Tax Agency shall decide that the dealer shall apply this chapter when selling

1. works of art, collectors' items and antiques imported by the dealer himself; or
2. works of art acquired by the dealer from the author or his estate.

A decision pursuant to the first paragraph shall apply until the end of the second year following the year in which the decision was made.

Lag (2013: 368).

§ 3 Notwithstanding § 1 or a decision referred to in § 2, a taxable dealer may apply the general provisions of this Act to a turnover that would otherwise be covered by the provisions of this chapter. *Lag (2013: 368).*

The meaning of certain expressions in this chapter

Section 4 Used goods refer to goods that have been in use and that are suitable for further use in their existing condition or after repair with the exception of

1. properties according to ch. § 11,
2. works of art, collectors' items or antiques;
3. articles consisting wholly or substantially of gold, silver or platinum, if the material is unprocessed or substantially unprocessed, and scrap, waste or similar articles containing gold, silver or platinum; or
4. Unframed natural or synthetic gemstones.

Lag (2002: 1004).

Section 5 By artwork is meant

1. paintings, etc. and worksheets etc. falling within CN code 9701 or 9702 00 00 of Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff;
2. sculptures falling within CN code 9703 00 00 and casts of such sculptures, if cast under the supervision of the author or his estate in up to eight copies; and
3. Hand-woven tapestries of CN code 5805 00 00 and wall hangings of CN code 6304 00 00, provided that they are made by hand according to the original of the author in a maximum of eight copies. *Lag (1995: 700).*

Section 6 Collective items are understood to mean

1. stamps and paving stamps, postage stamps, first day letters and envelopes, postcards, postcards and the like bearing stamps, provided that they are canceled or, if they are canceled, not acceptable and not intended as legal tender, all within CN code 9704 00 00, and
2. collections and collectibles of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest, all in accordance with CN code 9705 00 00. *Law (1995: 700).*

Section 7 Antiques are understood to be goods that are more than 100 years old and that are not works of art or collectibles. *Lag (1995: 700).*

Section 8 A taxable dealer means a taxable person who, within the framework of his economic activity, acquires or imports second-hand goods, works of art, collectors' items or antiques for the purpose of reselling them.

The first paragraph also applies if the taxable person acts in his own name on behalf of another person within the framework of an agreement according to which commission is to be paid on purchase or sale. *Lag (2013: 368)*.

Tax base

Section 9 In the case of such sales of second-hand goods, works of art, collectors' items and antiques as referred to in section 1 or 2, the taxable amount of the dealer's profit margin is reduced by the VAT relating to the profit margin.

The profit margin consists of the difference between a product's sales price and the product's purchase price, unless otherwise provided in section 11.

If a taxable retailer has himself imported works of art, collectibles or antiques, the taxable amount for the import with the addition of the VAT relating to the import shall be considered the purchase price.

Lag (2013: 368).

Section 10 If the purchase price of a good exceeds the sales price of the good, the difference may be deducted from the profit arising from the sale of other goods only in the case referred to in section 11.

Lag (1995:700).

Beskattningsunderlag vid förenklad marginalbeskattning

11 § När flera varor köps eller säljs samtidigt utan att de enskilda varornas pris är känt, utgörs beskattningsunderlaget av den sammanlagda vinstmarginalen, minskad med den mervärdesskatt som hänför sig till vinstmarginalen, för sådana varor under redovisningsperioden enligt 26 kap. 10-16 §§ skatteförfarandelagen (2011:1244), om inte annat följer av tredje stycket. Om olika skattesatser är tillämpliga, ska beskattningsunderlaget fördelas efter skattesats. Fördelningen får om så erfordras bestämmas genom uppdelning efter skälig grund.

Om inköp eller försäljningar av varor enligt första stycket utgör den huvudsakliga delen av en återförsäljares inköp eller försäljningar under redovisningsperioden, får även andra omsättningar som avses i 1 eller 2 § ingå i beskattningsunderlag enligt första stycket.

Första och andra styckena gäller i fråga om motorfordon endast om de förvärvats för att efter skrotning säljas i delar.

Lag (2011:1253).

12 § Om värdet av inköp av varor som avses i 11 § under en redovisningsperiod överstiger värdet av försäljningar av sådana varor under perioden, får det överskjutande beloppet läggas till värdet av inköpen under en efterföljande period, om beskattningsunderlaget bestäms enligt 11 § första eller andra stycket och inköpen är hänförliga till samma skattesats.

Lag (2001:1169).

Ingående skatt

Section 13 Deductions may not be made for input tax relating to the acquisition of goods from a taxable retailer whose sales of the goods are taxed in accordance with this chapter or corresponding provisions in another EU country.

In the case of such sales of goods taxed under this Chapter, a taxable dealer may not deduct input tax relating to

Works of art, collectors' items or antiques imported by the dealer himself; or

2. works of art provided to him by the author or his estate. *Lag (2013: 368)*.

Section 14 If a taxable dealer has chosen to apply the general provisions of this Act to sales that would otherwise have been covered by this chapter in accordance with section 3, the input tax relating to the acquisition or import of the goods shall be deducted for the accounting period during which the goods are traded by the dealer when it comes to

Works of art, collectors' items or antiques imported by the dealer himself; or

2. works of art provided to him by the author or his estate. *Lag (2013: 368)*.

Accounts

Section 15 A person who reports VAT both in accordance with the general provisions of this Act and in accordance with this chapter is obliged to distinguish in his accounts the transactions relating to turnover that are taxed in accordance with this chapter. *Lag (1995: 700)*.

Invoice

Section 16 When this chapter is applied when taxing a turnover, the amount of the tax or the basis for calculating the amount may not be stated in the invoice. *Lag (1995: 700)*.

Other provisions

Section 17 That a turnover of a good is in certain cases considered a turnover abroad is prescribed in Chapter 5. 3 a §.

Lag (2009: 1333).

Section 18 The provisions of Chapter 3 Section 30 a, first paragraph, does not apply to sales that are taxed in accordance with this chapter.

The provisions in ch. 5 Section 2, first paragraph 4 and second paragraph do not apply in respect of turnover that is taxed in another EU country in accordance with rules corresponding to those specified in this chapter. *Lag (2013: 1105)*.

Section 19 In the event of turnover to another EU country of such a means of transport as is referred to in Chapter 1. Section 13 a does not apply this chapter. *Lag (2011: 283)*.

9 b chap. Especially about certain travel agency activities

Section 1 This chapter applies to such turnover of travel that a travel agency provides to travelers, if the travel agency as part of that turnover acquires goods and services from other taxable persons or mediates the goods and services in its own name on their behalf. What the travel agency in this way provides to a traveler shall be considered as turnover of a single service (the travel service).

Travel agency also refers to a tour operator. *Lag (2013: 368)*.

Section 2 When selling a travel service, the tax base is the travel agency's margin.

The margin consists of the difference between the compensation for the travel service and the travel agency's costs for goods and services provided to the travel agency by other taxable persons and which benefit the traveler directly.

When calculating the tax base, the travel agency's compensation for tax according to this law shall not be included in the compensation. *Lag (2013: 368)*.

Section 3 Sales of the travel service do not entail the right to a deduction for input tax relating to the acquisition of goods and services that directly benefit the traveler. Such input tax also does not give the right to a refund according to ch. 1-3 §§. *Lag (2009: 1333)*.

Section 4 A travel service is traded within the country if the travel agency has established the seat for its economic activities in Sweden or has a permanent place of establishment here from which the provision is made, unless otherwise follows from the second paragraph.

If, as part of the turnover of the travel service, the travel agency has acquired goods and services that another taxable person has provided the travel agency outside the EU, the travel service shall be considered to constitute such a service as referred to in ch. 19 § 4. If the acquisitions relate to goods and services that the other taxable person has provided to the travel agency both within and outside the EU, the provisions of ch. 19 § 4 only for the part of the turnover of the travel service that pertains to goods and services provided outside the EU. *Lag (2013: 368)*.

Section 5 If value added tax is to be reported in accordance with the provisions of this chapter, the travel agency may fail to report the amount of the tax or the basis for calculating the amount in the invoice.

If the purchaser of the travel service is a taxable person, the general provisions of this Act on the content of an invoice apply for the right to deduct or refund input tax. *Lag (2013: 368)*.

Section 6 If the traveler is a taxable person whose activities entail the right to a deduction for or refund of input tax, the travel agency may instead apply the general provisions of this Act to a turnover covered by this chapter. *Lag (2013: 368)*.

9 c chap. Especially about goods in certain warehouses

Section 1 Exempted from tax, unless otherwise provided in the second paragraph,

1. turnover and import of goods specified in section 9, if they are intended to be placed in such a tax warehouse within the country as specified in section 3;
2. turnover of services relating to a turnover referred to in 1;
3. the movement of non-Union goods and services, carried out in a temporary storage facility, a customs warehouse or a free zone within the country during the time the goods are placed there; and
4. turnover of goods specified in section 9 and of services, which are made in such a tax warehouse within the country as specified in section 3 during the time the goods are placed in the tax warehouse.

Tax exemption pursuant to the first paragraph only applies provided that the turnover or import is not intended for final use or consumption.

What is said in the first and second paragraphs about the sale of goods also applies to intra-Union acquisitions of the goods.

Lag (2016: 261).

Section 2 Non-Union goods, temporary storage facilities, customs warehouses and free zones are understood to mean the same as in Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 establishing a Union Customs Code. *Lag (2016: 261).*

Section 3 By tax warehouse is meant

1. for goods in section 9, which constitute energy products according to ch. § 3 of the Act (1994: 1776) on tax on energy and is covered by the procedural rules specified in § 3 a in the same chapter, such approved tax warehouses conducted by a warehousekeeper approved in accordance with ch. § 3 of the law,
2. for ethyl alcohol, such approved tax warehouses operated by a warehousekeeper approved in accordance with section 9 of the Alcohol Tax Act (1994: 1564), and
3. for other goods in section 9, such approved tax warehouses operated by a warehousekeeper approved in accordance with section 7.

Lag (2013: 1105).

Section 4 Tax shall be levied when a good ceases to be placed in the manner referred to in section 1.

At the time specified in the first paragraph, tax liability also arises in accordance with ch. Section 5 for import, only tax in accordance with the first paragraph shall be levied. *Lag (1995: 1286).*

Section 5 The person who causes the goods to cease to be placed in the manner referred to in **section 1** is liable to pay the tax specified in section 4, first paragraph. *Lag (1995: 1286).*

Section 6 The tax shall correspond

1. in cases where the goods have not been traded during the time they have been placed in the manner referred to in § 1: the tax that would have been calculated for the import, turnover or intra-Union acquisition exempted in § 1, with the addition of the tax that would have been calculated for such turnover of

services exempted under section 1, or

2. in cases where the goods have been traded during the time they have been placed in the manner referred to in § 1: the tax that would have been calculated for the last of these sales, plus the tax that would have been calculated for such sales of services exempted under section 1 and carried out after the last turnover. *Lag (2011: 283)*.

Section 7 A warehousekeeper may be approved who, in view of his financial circumstances and other circumstances, is suitable as a warehousekeeper and who, in his capacity as a taxable person, stores to a greater extent such goods referred to in section 3 (3).

The warehousekeeper's storage of goods must take place in an approved tax warehouse. *Lag (2013: 1105)*.

Section 8 Questions concerning the approval of warehousekeepers and of tax warehouses are examined by the Swedish Tax Agency on a special application.

Approval of warehousekeepers or of tax warehouses may be revoked by the Swedish Tax Agency, if the conditions for approval no longer exist. *Lag (2003: 659)*.

§ 9 Paragraph 1, first paragraphs 1 and 4 and § 3 refer to goods referred to in the following heading of the Combined Nomenclature (CN code) pursuant to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff,

1st tin (CN code 8001),

2. copper (CN codes 7402, 7403, 7405 or 7408),

3. Zinc (CN code 7901),

4. nickel (CN code 7502),

5. aluminum (CN code 7601),

6. lead (CN No 7801),

7. indium (CN code ex 8112 91 or ex 8112 99),

8. cereals (CN codes 1001 to 1005, 1006: raw rice only, or 1007 to 1008),

9. oilseeds and oleaginous fruits (CN codes 1201 to 1207), coconut, Brazilian nut and cashew nut (CN code 0801), other nuts (CN code 0802) or olives (CN code 0711 20);

10. Cereals and seeds, including soybeans (CN codes 1201 to 1207),

11. coffee, not roasted (CN code 0901 11 00 or 0901 12 00),

12th (CN No 0902),

13. cocoa beans, whole or shredded, raw or roasted (CN code 1801);

14. raw sugar (CN code 1701 11 or 1701 12),
15. rubber, in original forms or as plates, sheets or strips (CN code 4001 or 4002);
16. wool (CN code 5101),
17. bulk chemicals (Chapters 28 and 29);
18. mineral oils, including hydrogenated vegetable and animal oils and fats, natural gas, biogas, propane and butane; including crude petroleum oils (CN codes 2709, 2710, 2711 11 00, 2711 12, 2711 13, 2711 19 00, 2711 21 00 or 2711 29 00),
19. silver (CN code 7106),
20. platinum; palladium, rhodium (CN code 7110 11 00, 7110 21 00 or 7110 31 00),
21. potatoes (CN code 0701),
22. vegetable oils and fats and their fractions, whether or not refined, but not chemically modified (CN codes 1507 to 1515);
23. timber (CN code 4407 10 or 4409 10),
24. ethyl alcohol, E85 and ED95 (CN code 2207 or 3823 90 99),
25. fatty acid methyl esters (CN code 3823 90 99),
26. Crude tall oil (CN code 3803 00 10), and
27. additives in motor fuel (CN codes 3811 11 10, 3811 11 90, 3811 19 00 or 3811 90 00). *Lag (2013: 1105)*.

Chapter 9 Tax exemption for taxable persons with low turnover

Taxable persons subject to tax exemption

§ 1 A taxable person is according to the provisions of this chapter exempt from tax on the sale of goods and services that the taxable person does within the country during a tax year, if the turnover according to § 3

1. is not expected to exceed SEK 30,000 during the tax year, and
2. has not exceeded SEK 30,000 for any of the two immediately preceding tax years.

If the tax year is longer or shorter than twelve months, the amount in accordance with the first paragraph shall be adjusted accordingly. *Lag (2016: 1069)*.

Section 2 Taxable persons who are not established in the country or who are liable to tax for turnover according to ch. 2 b §, 3 kap. 10 b and 10 c §§ or ch. 9 is not entitled to a tax exemption.

The tax exemption does not cover the sale of new means of transport that are exempt from tax according to ch. Section 30 a or turnover referred to in Chapter 2 2 § 1.

Lag (2016: 1069).

Section 3 The turnover referred to in section 1 shall include the following:

1. the tax base for taxable sales of goods and services within the country;
2. compensation for sales that are exempt from tax liability according to ch. 19 § 2, 21, 21 a, 21 b, 22, 23 § 2, 4 or 7, 26 a, 30 c, 31 or 31 a §,
3. compensation for sales that are exempt from tax according to ch. 2, 9 or 10, if the turnover does not only have the character of a secondary transaction, and
4. compensation for sales that are considered to have been made abroad in accordance with ch. § 3 a first paragraph 1, 2, 3, 7 or 8 or 19 § 2 a, 2 b, 3 or 4.

Remuneration for the sale of fixed assets shall not be included in the turnover in accordance with the first paragraph. *Lag (2017: 1196).*

Application and decision on tax exemption

Section 4 If the taxable person is not registered for VAT, the tax exemption applies without an application or decision.

For other taxable persons, the tax exemption only applies if the Swedish Tax Agency has decided on this after the application of the taxable person. The exemption applies at the earliest from the day the Tax Agency has decided on it.

A decision on tax exemption applies at the earliest from the beginning of the third tax year after the tax year in which a decision on taxation was made in accordance with section 6.

Lag (2016: 1069).

The tax exemption ceases

Section 5 If the conditions for tax exemption cease due to the turnover referred to in section 1 exceeding SEK 30,000 during the current tax year, the taxable person shall levy tax in accordance with this Act for the turnover that results in the amount being exceeded and register for registration with The Swedish Tax Agency in the manner set out in Chapter 7 Section 2 of the Tax Procedure Act (2011: 1244).

Lag (2016: 1069).

Application and decision on taxation

Section 6 If a person who is tax-exempt applies for it, the Tax Agency shall decide that tax shall be levied in accordance with this Act, despite the fact that there are still conditions for tax exemption in accordance with section 1. Such a decision applies at the earliest from the beginning of the tax year immediately before the tax year in which the application was received by the Swedish Tax Agency.

Lag (2016: 1069).

Chapter 10 Right to a refund of input tax

Repayment to foreign taxable persons

The right to a refund

Section 1 A foreign taxable person is entitled to a refund of input tax on application, provided that

1. the input tax relates to acquisitions or imports relating to turnover in activities abroad;
2. the turnover, in the event that it is made within the EU, is taxable or entails a right of refund corresponding to that referred to in section 11 or 12 in the country where the turnover is made, and
3. the turnover would have been taxable or would have entailed a right under section 11 or 12 to a refund if the turnover had been made in this country.

The right to a refund also exists for input tax that refers to acquisitions or imports that relate to sales within the country for which the acquirer is taxable according to ch. § 2 first paragraph 2, 3, 4, 4 a, 4 b or 4 c if the turnover is taxable or entails a right to a refund according to § 11 or 12. *Lag (2015: 888).*

Section 2 A foreign taxable person who mediates a good or service on behalf of a client is entitled to a refund of input tax regarding the acquisition or import of the mediated product or service only in the event that the client would have had this right if the client acquired the product or service immediately.

In cases other than those referred to in section 1, second paragraph, input tax relating to the acquisition or import of a good does not give the right to a refund, if the good is acquired or brought in for delivery within the country to a buyer.

19 b kap. Section 3 contains further restrictions on the right to a refund of input tax. *Lag (2013: 368).*

Section 3 The right to a refund arises when an item has been delivered to the person who is entitled to a refund or has been brought into the country or when a service has been provided to the person who is entitled to a refund. In the case of advance payment before a product is delivered or a service is provided, however, the right to a refund arises when the advance has been paid. *Lag (1994: 1798).*

Section 4 New designation Chapter 19 Section 24 by *law (2009: 1333).*

Reimbursement in respect of telecommunications services, radio and television broadcasting and electronic services

Section 4 a **Anyone** who reports VAT in accordance with Section 4 a of the Act (2011: 1245) on special VAT arrangements for telecommunications services, radio and television broadcasts and electronic services or in accordance with corresponding provisions in another EU country is entitled to a refund on application. of input tax relating to acquisitions or imports relating to the activities in Sweden that are covered by those provisions.

Anyone who reports VAT in accordance with regulations that in another EU country correspond to Articles 369a-369k in Directive 2006/112 / EC is entitled to a refund of input tax on acquisitions or imports relating to the activities in Sweden covered by the the provisions. However, this does not apply to anyone who is or must be registered for VAT in Sweden for activities other than those covered by those provisions.

What is prescribed in section 3 also applies to those who are entitled to a refund in accordance with the first or second paragraph.

Lag (2014: 940).

Repayment in cases other than those referred to in §§ 1-4 a

Aid organizations and foreign missions

Section 5 Incoming tax relating to goods acquired or imported to be exported from the EU and used for activities carried out outside the EU shall be refunded on application, if the activities are carried out on behalf of the United Nations or one of its specialized agencies.

The same applies if a nationwide aid organization exports such goods from the EU for use in a relief operation.

Lag (2011: 283).

Section 6 Foreign missions, career consulates in Sweden or such international organizations, as referred to in the Act (1976: 661) on immunity and privileges in certain cases, are entitled to a refund of input tax relating to the acquisition of

1. goods intended for the furnishing or equipment of such a building intended for the acquirer;
2. equipment or printed matter for the activities of the acquirer;
3. motor vehicle accessories or equipment, owned by the acquirer;
4. services on a property intended for the acquirer and on goods listed in 1-3 or on motor vehicles;
5. telecommunications services, water, electric power, sewage treatment or waste collection for a property intended for the acquirer;
6. such fuels for which energy tax and carbon dioxide tax according to the Act (1994: 1776) on energy must be levied,
7. alcohol and tobacco products,

8. services relating to the rental of a building or other facility which constitutes a property, provided that the rental service is intended for the activities carried out by the acquirer; and
9. security services relating to property or premises intended for the activities carried out by the acquirer.

The right to a refund according to the first paragraph also has an office or facility located in Sweden that belongs

- European Union,
- European Atomic Energy Community,
- European Central Bank,

European Investment Bank, or

a body set up by the Union or the Atomic Energy Community to which the Protocol (No 7) on the European Union's immunities and privileges applies.

The right to a refund under the second paragraph applies only to the extent that the refund does not lead to distortion of competition. *Lag (2011: 283)*.

Section 7 Members of the diplomatic staff at foreign missions in Sweden and career consuls at foreign consulates in Sweden have, provided that they are not Swedish citizens or permanent residents in this country, upon application the right to a refund of input tax relating to the acquisition of

1. Home-use equipment intended for the reception, recording or playback of sound or images;
2. cameras, camera lenses and other film or image reproduction equipment;
3. white goods and household appliances,
4. computers and equipment of similar use;
5. furniture, lighting fixtures, textiles, carpets, pianos and grand pianos;
6. accessories or equipment for motor vehicles or for goods specified in 1-5;
7. services on goods specified in 1-6 or on motor vehicles;
8. services on a property in connection with the installation of such goods as specified in 3,
9. such fuels as referred to in § 6 6, and
10. alcohol and tobacco products.

Representatives of Member States in an international organization domiciled in Sweden and staff of such an organization are entitled to a refund of input tax relating to acquisitions referred to in the first paragraph, if Sweden has entered into an agreement with another state or with an international organization

about this. *Lag (2015: 888)*.

Section 8 The right to a refund pursuant to section 7, first paragraph 1-8, exists only when it is a question of acquisitions for personal use and the total compensation according to each invoice amounts to at least SEK 1,000.

The right to a refund according to section 7, first paragraphs 9 and 10 exists only when it is a question of acquisitions for personal use and the total compensation according to each invoice amounts to at least SEK 200. *Lag (2007: 1376)*.

Newly started businesses

Section 9 When there are special reasons, the Tax Agency may, upon application, decide that the person who has commenced an activity shall be entitled to a refund of input tax in the activity before such turnover has occurred as is referred to in ch. § 1 or in 11 or 12 §. *Lag (2003: 659)*.

Section 10 Has been repealed by *law (1994: 1798)*.

Certain sales that are exempt from tax etc.

Section 11 A person who sells goods or services within the country in an economic activity is entitled to a refund of input tax for which he or she is not entitled to a deduction in accordance with Chapter 8. due to the fact that the turnover is exempt from tax according to ch. § 19 first paragraph 2, § 21, § 21 a §, 21 b §, § 22, 23 § 2, 4 or 7, 26 a §, 30 a §, 30 c §, 30 e §, 31 §, 31 a §, Section 32 or according to ch. 9 c. 1 §.

The right to a refund also exists for input tax that relates to such sales of goods and services as referred to in Chapter 3. § 9 except the third paragraph 2, § 10 or 23 § 1 if

1. the acquirer is a taxable person who, in a country outside the EU, has either the seat of his economic activity or a permanent establishment to which the service is provided or, if the taxable person does not have such a seat or place of establishment in that country, the taxable person is resident or permanent staying there,
2. the acquirer is not a taxable person and the acquirer is resident or permanently resident in a country outside the EU, or
3. turnover is directly related to goods to be exported to a country outside the EU.

The right to a refund also exists for input tax relating to acquisitions and imports relating to turnover in another EU country, provided that

1. the turnover is taxable or entails a right of repayment corresponding to that referred to in this section or section 12 in the country where the turnover is made;
2. the turnover would have been taxable or would have entailed a right under this section or section 12 to a refund if the turnover had been made in this country, and

3. the right to a refund shall not be exercised through an application on the basis of § 1 or 2.

Anyone who is covered by a tax exemption according to ch. 9 d. is not entitled to a refund of input tax in accordance with the first and second paragraphs, except for input tax that refers to such sales of new means of transport that are exempt from tax according to ch. 30 a §. *Lag (2017: 1196)*.

Section 11 a Anyone who is a taxable person only due to temporary sale of new means of transport according to ch.

Section 2 is entitled to a refund of input tax if the turnover is exempt from tax according to ch. 30 a §. This right of refund refers to the VAT paid by the seller as part of the compensation for his acquisition or on import or in an intra-Union acquisition of the means of transport. However, amounts higher than those corresponding to the tax the seller would have been liable to pay if the seller had been liable to pay tax on the turnover cannot be refunded.

Refunds under the first paragraph may be granted only after the means of transport has been delivered. *Lag (2015: 888)*.

Section 11 b If a product is imported into Sweden for sale to another EU country, VAT paid on importation shall be refunded to the importer after it has been proven that the product has subsequently been taxed as intra-Union acquisition in another EU country in a manner equivalent to 2 a kap. 5 §. *Lag (2011: 283)*.

Section 11 c In the case of sales that are exempt from tax liability according to ch. Section 10 a, a taxable person is entitled to a refund of input tax relating to

1. acquisition of investment gold if the person who sells the investment gold to the taxable person is taxable according to ch. § 10 b,
2. acquisition or import of gold other than investment gold which is subsequently converted into investment gold by the taxable person or on his behalf, or
3. acquisition of services involving a change in the shape, weight or fineness of gold, including investment gold.

Lag (2013: 368).

Section 11 d In the case of sales that are exempt from tax liability according to ch. § 10 a, a taxable person who produces investment gold or converts gold of any kind into investment gold, has the right to a refund of input tax relating to the acquisition or import of goods or services related to the production or conversion of the gold, as if the turnover had been taxable. *Lag (2013: 368)*.

Section 11 e Persons other than foreign taxable persons are entitled to a refund of input tax relating to acquisitions or imports relating to turnover within the country for which the acquirer is liable to tax in accordance with ch. § 2 first paragraph 4 a, 4 b, 4 d or 4 e if the turnover is taxable or entails a right to a refund according to § 11 or 12.

Lag (2015: 888).

Section 11 f A taxable person who according to ch. Section 2, fourth paragraph, is equated with a foreign taxable person is entitled to a refund of input tax relating to acquisitions or imports relating to turnover within the country for which the acquirer is liable to tax in accordance with ch. § 2 first paragraph 2, 3, 4 or 4 c. *Law (2013: 368)*.

Export

Section 12 A person who sells goods or services through export is entitled to a refund of input tax for which he is not entitled to a deduction in accordance with Chapter 8. due to the fact that the turnover takes place outside the EU. The right to a refund applies provided that the turnover is taxable or exempt from tax according to ch. § 10 a, § 19 first paragraph 2, § 21, § 21 a, § 21 b, § 22, 23 § 2, 3 or 4 or 30 e §.

The right to a refund of input tax according to the first paragraph does not apply to those who are covered by tax exemption according to Chapter 9 d. *Lag (2017: 1196)*.

Common rules for repayment

Section 13 The right to a refund pursuant to Sections 1-3, 4 a, 9 and 11-12 only covers such tax that would have been deductible under this Act if the activity had entailed tax liability and, in cases referred to in section 9, turnover had occurred. . *Lag (2009: 1333)*.

Section 13 a If a taxable person who is covered by ch. § 1 performs both transactions that entail and do not entail the right to deduct input tax in the EU country where it is established, includes the right to a refund according to ch. § 1, 11 or 12 only such tax relating to the transactions giving rise to the right to deduct in accordance with the application of Article 173 of Council Directive 2006/112 / EC in the country of establishment. *Lag (2015: 888)*.

Section 13 b Anyone covered by ch. § 1, 22 or 30 are not entitled to a refund under this chapter for an amount designated as VAT in an invoice or similar document

1. without being such a tax under this Act;
2. if the amount relates to a turnover of goods which according to ch. § 30 a first or second paragraph are exempt from tax, or
3. if the amount relates to a turnover abroad in accordance with ch. § 3 a first paragraph 3. *Law (2015: 888)*.

Section 14 The right to a refund in accordance with Sections 9-12 shall be substantiated in the manner set out in Chapter 8. Sections 17-19 provide for proof of the right to a deduction for input tax.

Section 15 What is prescribed in Chapters 2 and 6 in the case of the person who is liable to tax also applies to the person who is entitled to a refund of input tax according to §§ 9-12.

Lag (2002: 1004).

10 a chap. Has been repealed by law (1995: 1286).

SECOND TITLE

Invoicing and accounting as well as procedural regulations

Chapter 11 Billing

Invoicing obligation

Section 1 Every taxable person shall ensure that an invoice is issued by the taxable person himself or in his name and on his behalf by the buyer or a third person, for the sale of goods or services made to another taxable person or to a legal person who is not a taxable person.

Each taxable person must also ensure that an invoice is issued for the sale of

- new means of transport according to ch. § 30 a first paragraph 3 to a private person,
- be according to ch. 5 § 2 first paragraph 4 to a buyer in Sweden, or
- construction or civil engineering services to a private individual and of goods traded in connection with such provision.

Lag (2015: 888).

Section 2 There is no obligation to issue an invoice for sales referred to in Chapter 3. 2, 4, 8, 9, 10, 11 or 11 a §, § 19 first paragraph 1, 20 §, 23 § 2, 3 or 5 or 23 a §. Such an obligation also does not exist for passenger transport referred to in ch. Section 9, first paragraph, when the service is considered to have been sold abroad in accordance with Chapter 5. § 1 first paragraph. *Lag (2009: 1333).*

Section 3 Each taxable person shall ensure that an invoice is issued by the taxable person himself or in his name and on his behalf by the buyer or a third person, for other payments in advance or on account other than those referred to in section 2, made to the taxable person. the person for such a turnover as is referred to in section 1. *Lag (2013: 368).*

Section 3 a Invoice regarding construction or civil engineering services or goods sold in connection with such services shall be issued no later than the end of the second calendar month after the month during which the services were provided or the goods were delivered.

Invoice regarding sales of goods that are exempt from tax according to ch. Section 30 a shall be issued no later than the fifteenth day of the month following the month during which tax liability arises in accordance with Chapter 1. § 4 a for the corresponding intra-Union acquisition.

Invoice regarding sales of services that are covered by the information obligation according to ch. 35 Section 2, first paragraph 2 of the Tax Procedure Act (2011: 1244) shall be issued no later than the fifteenth day of the month following the month during which tax liability arises in accordance with ch. §§ 3 and 5 a for corresponding turnover within the country. *Lag (2012: 342).*

Section 4 An invoice may be issued by the buyer if available

A pre-agreed agreement between the seller and the buyer, and

2. a procedure for the seller's approval of each invoice.

Lag (2012: 342).

Section 5 For the purposes of this chapter, in the case of such a VAT group as is referred to in Chapter 6 a. § 1, by taxable person is meant the person in the group who sells goods or services outside the group.

What is said in this chapter about the seller's and the buyer's registration number for VAT refers to sales in accordance with the first paragraph the registration number for VAT assigned to such a group principal referred to in ch. 6 a. 4 §. *Lag (2013: 368).*

Electronic invoice

Section 6 Electronic invoice according to ch. Section 17 a may only be issued if the recipient approves it.

Section 5 of the Electronic Invoices Act (2018: 1277) as a result of public procurement contains provisions on the obligation to receive electronic invoices that have been issued as a result of public procurement. *Lag (2018: 1278).*

Collective invoice

Section 7 A collective invoice may be issued for several special deliveries of goods or supplies of services.

If several electronic invoices are transferred together to the same recipient or made available to him, common information only needs to be entered once, provided that all information is accessible to each invoice.

When issuing a collective invoice, the deadlines for issuing an invoice in section 3 a shall be taken into account. *Lag (2012: 342).*

Invoice content

Section 8 Invoices issued in accordance with section 1 or 7 shall, unless otherwise provided in section 8 a or 9, contain the following information:

1. date of issue,

A serial number based on one or more series, which alone identifies the invoice;

3. the seller's VAT registration number under which the goods or services have been traded;

4. the customer's registration number for VAT under which he has acquired the goods or services, if he is liable to tax for the acquisition of the goods or services or it is a question of an intra-Union sale of goods according to ch. § 30 a or 30 b,

5. the name and address of the seller and the buyer;

6. the quantity and nature of the goods traded or the extent and nature of the services traded;

7. the date on which the turnover of the goods or services was carried out or completed or the date on which such advance or on-account payment as referred to in section 3 was made, if such a date can be determined and it differs from the date of issue of the invoice;
8. the tax base for each tax rate or exemption, the unit price excluding tax under this Act, and any price reduction or discount if these are not included in the unit price;
9. the rate of VAT applied; 10. the amount of VAT to be paid, unless a special scheme is applied for which this law excludes such information;
11. when an invoice is issued by the buyer in accordance with section 4, the information self-invoicing,
12. in the case of exemption from tax, a reference to
 - (a) the relevant provision of this Act;
 - (b) the relevant provision of Council Directive 2006/112 / EC; or
 - (c) another indication that the turnover is exempt from tax;
13. when the buyer is liable to pay VAT, the statement reverse charge;
14. upon delivery of a new means of transport to another EU country, the information in ch. § 13 a which determines that the goods shall be attributed to such a means of transport,
15. when applying the profit margin system in Chapter 9 b, the information profit margin taxation for travel agencies,
16. in applying the profit margin system in Chapter 9 a, the relevant information (s):
 - (a) profit margin taxation on second-hand goods;
 - (b) profit margin taxation on works of art; or
 - c) profit margin taxation for collectibles and antiques. *Lag (2012: 342)* .

§ 8 a The information referred to in § 8 8, 9 and 10 may be omitted in the invoice if the buyer is obliged to pay VAT.

The invoice shall then instead contain information on the tax base for the goods or services with reference to the information referred to in section 8 6.

Lag (2012: 342) .

Section 9 The provisions of section 8 on the content of invoices may be waived and a simplified invoice issued, if

1. the total amount of the invoice does not exceed SEK 4,000 including VAT,

2. the commercial practice in the business sector concerned, administrative practice or the technical conditions for issuing the invoice make it difficult to comply with all the requirements set out in section 8, or
3. the invoice is a credit note that is equated with an invoice in accordance with section 10, third paragraph.

The first paragraph does not apply to sales referred to in Chapter 3. 30 a § or ch. 5 § 2 first paragraph 4. This does not apply either

1. om

a) the person who sells the goods or services is a foreign taxable person, or such a taxable person who according to ch. § 2 fourth paragraph is equated with a foreign taxable person, and

(b) the buyer is liable to pay VAT; or

2. if section 13, first paragraph, applies.

A simplified invoice must always contain the following information:

1. date of issue,

2. identification of the seller,

3. identification of the type of goods delivered or services provided;

4. the tax to be paid or information enabling it to be calculated; and

5. if the invoice is a credit note referred to in the first subparagraph 3, a specific and unambiguous reference to the original invoice and the information contained therein which is amended.

Lag (2014: 1492).

Section 9 a If a turnover is covered by a tax exemption in accordance with Chapter 9 d. VAT shall not be stated in the invoice.

Lag (2016: 1069).

Credit note

Section 10 If the seller provides such a reduction in the price as is referred to in Chapter 7, Section 6, first paragraph 1 or 3 and the conditions in Chapter 7 § 6 second paragraph does not exist, he shall issue a document or a notice with amendment of the original invoice and with a special and unambiguous reference to the original invoice (credit note). This also applies to such a reduction in the price as is referred to in Chapter 7. § 6, first paragraph 2 if the reduction does not appear on a previously prepared invoice.

Even in the case of customer credit of a type other than that referred to in the first paragraph, the seller shall issue a credit note.

Any document or notice with amendment of the original invoice and with a special and unambiguous reference to the original invoice shall be equated with an invoice. *Lag (2012: 342)*.

Currency

Section 11 Irrespective of the currency in which the amounts are stated in an invoice, the VAT amount shall also be stated in Swedish kronor if this is to be paid to the state in accordance with Chapter 1. 1 §. However, if the person who is to ensure that the invoice is issued has his account in euros, the VAT amount must instead also be stated in euros.

If the VAT amount for the application of the first paragraph must be stated after recalculation, the recalculation shall be made in the manner that follows from ch. 7 a and 7 b §§. *Lag (2012: 342)*.

Scope

Section 12 The provisions of this chapter shall be applied to sales of goods or services within the country in accordance with Chapter 5. and Chapter 9 b. Section 4, first paragraph.

However, the first paragraph does not apply if

1. the delivery of the product or the provision of the service is made from another EU country by a taxable person who is not established in Sweden or whose permanent establishment here does not participate in the turnover, and
2. the buyer is liable to pay VAT.

Notwithstanding what is stated in the second paragraph, the first paragraph applies in cases where an invoice is issued by the buyer.

The provisions of this chapter shall not apply to sales of telecommunications services, radio and television broadcasts and electronic services within the country by a taxable person covered by a decision in another EU country corresponding to an identification decision pursuant to section 4 of the Act (2011: 1245) on specific arrangements for telecommunications services, radio and television broadcasting and electronic services. *Lag (2018: 1868)*.

Section 13 The provisions shall also apply to sales of goods or services which, in accordance with Title V of Council Directive 2006/112 / EC, are deemed to have been made in another EU country, if

1. the seller

a) has its registered office in Sweden and the delivery of the goods or the provision of the service is not made from a permanent establishment in another country;

b) has a permanent establishment in Sweden from which the delivery of the goods or the provision of the service is made, or

c) neither in Sweden nor abroad has a registered office or permanent establishment but is a resident or permanent resident here;

2. the seller is not established in the EU country where the turnover is considered to have been made or whose permanent establishment in that country does not participate in the turnover, and

3. the buyer is liable to pay VAT.

The first paragraph does not apply in cases where an invoice is issued by the buyer.

The provisions shall also apply to sales of telecommunications services, radio and television broadcasts and electronic services made in another EU country by a taxable person who is covered by an identification decision in accordance with section 4 of the Act (2011: 1245) on special arrangements for telecommunications services, radio and television broadcasting and electronic services.

Lag (2018: 1868).

Section 14 The provisions shall also be applied to sales of goods or services outside the EU that constitute exports in accordance with Chapter 1. § 10, about the seller

1. has its registered office in Sweden and the delivery of the goods or the provision of the service is not made from a permanent establishment in another country;

2. has a permanent establishment in Sweden from which the delivery of the goods or the provision of the service is made, or

Neither in Sweden nor abroad has a registered office or permanent establishment but is resident or permanently residing here. *Lag (2012: 342).*

11 a kap. Preservation of invoices etc.

Section 1 Anyone who is to ensure that an invoice is issued is also obliged to ensure that a copy of the invoice is preserved.

The obligation to ensure that a copy of the invoice is preserved also applies to invoices received by a taxable person.

The Accounting Act (1999: 1078) contains provisions on the archiving of accounting information for natural and legal persons who are required to keep accounts.

Anyone who is not liable for bookkeeping but who is covered by the obligation to keep invoices in accordance with the first paragraph, shall apply the provisions on forms for keeping invoices in Chapter 7. § 1 and § 6 of the Accounting Act and the place for preservation of invoices in Chapter 7. Sections 2-4 of the Accounting Act. *Lag (2013: 368).*

Section 2 The person who is to ensure that a copy of the invoice is preserved shall also, from the time of issue of the invoice and throughout the storage period, ensure the authenticity of the origin and the integrity of the contents and that the information in the invoice is legible.

Authenticity of origin refers to the verification of the identity of the supplier, supplier or invoice issuer. The integrity of the content means that the content required in the invoice has not changed. *Lag (2012: 342)*.

Section 3 When a competent authority in another EU country requests it during the storage period, the person who is to ensure that a copy of the invoice is retained shall grant that authority immediate electronic access to an invoice that is retained electronically, if the request is made for control and VAT purposes. is attributable to turnover in the invoice to be paid in this EU country. For such a request, the corresponding restrictions apply as according to ch. 47 Section 2 of the Tax Procedure Act (2011: 1244).

The preservation of electronic invoices means the preservation of data using electronic processing equipment (including digital signal compression) and using cable, radio, optical technology or other electromagnetic aids. *Lag (2012: 342)*.

Chapter 12 Decision-making authority etc.

Section 1 Decisions in accordance with this Act are announced by the Swedish Tax Agency.

Lag (2003: 659).

Section 1 a Has been repealed by *law (2003: 659)*.

Section 2 Has been repealed by *law (2003: 659)*.

Section 3 Has been repealed by *law (1997: 502)*.

Section 4 Has been repealed by *law (2003: 1131)*.

Chapter 13 Reporting of outgoing and incoming tax

General provision

1 § I 26 kap. the Tax Procedure Act (2011: 1244), in the Act (2011: 1245) on special arrangements for VAT for telecommunications services, radio and television broadcasts and electronic services and in the Act (2000: 46) on recalculation procedures for taxation for companies that have their accounts in euro, etc. there are provisions on the reporting of VAT. Further provisions on the accounts are found in the following in §§ 6-28 a.

Lag (2014: 940).

Section 1 a Has been repealed by *law (1997: 502)*.

Section 2 Has been repealed by *law (1997: 502)*.

Section 3 Has been repealed by *law (1997: 502)*.

Section 4 Has been repealed by *law (1997: 502)*.

Section 5 Has been repealed by *law (1997: 502)*.

Reporting of outgoing tax

Section 6 If nothing else follows from Sections 7-15, outgoing tax shall be reported for the accounting period during which

1. the one who according to ch. § 2, first paragraph 1, sales of a good or service in accordance with good accounting practice have booked or should have booked sales,
2. the one who according to ch. § 2 first paragraph 2-4 e is taxable for the acquisition of a good or service in accordance with good accounting practice has booked or should have booked the acquisition,
3. the person referred to in 1 or 2 has received or made an advance or on account payment, or
4. The Swedish Customs has issued a customs invoice or a customs receipt for the import of goods. *Lag (2016: 261)*.

Section 7 If the taxpayer is not liable for bookkeeping in accordance with the Accounting Act (1999: 1078), the outgoing tax shall be reported for the accounting period during which the tax liability has arisen. *Law (1999: 1103)*.

Section 7 a Outgoing tax for the transfer of a single-function voucher shall be reported for the accounting period during which the voucher has been handed over or payment has previously been received.

The first paragraph does not apply if the taxpayer reports outgoing tax in accordance with section 8. *Lag (2018: 1333)*.

Section 8 The outgoing tax may be reported for the accounting period during which payment is received in cash or otherwise the taxpayer will benefit, if the value of the taxpayer's total annual turnover in this country normally amounts to a maximum of SEK 3 million.

The outgoing tax for all receivables that are unpaid at the end of the tax year must, however, always be reported for the accounting period during which the tax year ends.

The first paragraph does not apply to companies covered by the Act (1995: 1559) on annual accounts in credit institutions and securities companies or the Act (1995: 1560) on annual accounts in insurance companies. Nor does the first paragraph apply to financial holding companies that are required to prepare consolidated accounts in accordance with any of the mentioned laws.

The first-third paragraphs also apply to those who are liable to tax in accordance with ch. § 2 first paragraph 2-4 e.

Lag (2012: 755).

Section 8 a A taxpayer who applies the general provisions in section 6 in respect of the reporting of outgoing tax may not proceed to apply the provisions in section 8 without first applying to the Tax Agency. Such an application may be granted only if there are special reasons. *Lag (2006: 905)*.

Section 8 b Outgoing tax relating to intra-Union acquisitions shall be reported for the accounting period during which the invoice has been issued. The outgoing tax must, however, be reported no later than for the accounting period that includes the fifteenth day of the month following the month during which the tax liability for the acquisition has occurred in accordance with ch. 4 a §.

Sales of goods that are exempt from tax according to ch. Section 30 a shall be reported for the accounting period during which the invoice has been issued. However, sales must be reported no later than for the accounting period during which the invoice must be issued at the latest in accordance with ch. § 3 a second paragraph.

Lag (2012: 342).

Section 8 c Sales of services covered by the information obligation according to ch. 35 Section 2, first paragraph 2 of the Tax Procedure Act (2011: 1244) shall be reported for the accounting period during which tax liability for corresponding sales within the country occurs in accordance with Chapter 1. 3 and 5 a §§. *Lag (2011: 1253).*

Section 9 If the outgoing tax for receivables refers to goods that the taxpayer has sold subject to repossession rights in accordance with the Act (1978: 599) on installment purchases between traders and others, the seller shall always report the outgoing tax for the accounting period when the invoice according to good accounting practice has been issued or should have been issued. *Lag (2007: 1376).*

Section 10 If a taxpayer who has been declared bankrupt has not for a previous accounting period been obliged to report the outgoing tax relating to sales, acquisitions or imports for which tax liability has arisen before the bankruptcy decision, he shall report the tax for the accounting period during which the bankruptcy decision announced.

If the outgoing tax is changed after the bankruptcy decision as a result of a reduction in the price, repossession of a good or customer loss, Sections 24 and 25 apply. *Lag (2014: 50).*

§ 11 If a taxpayer has transferred his business or part thereof to someone else, he shall report outgoing tax, which relates to turnover, acquisition or import for which tax liability has arisen before the takeover, for the accounting period during which the takeover has taken place, if he has not been obliged to report the tax for a previous accounting period.

If the outgoing tax is changed after the takeover as a result of a reduction in the price, repossession of a good or customer loss, sections 24 and 25 apply. *Lag (2014: 50).*

Section 12 When withdrawing from a service that has been provided for a period that extends over more than one accounting period, the accounting part shall be the part of the service that has been provided during the period, unless otherwise stated in section 13 or 14.

Section 13 If a person who conducts construction business referred to in the Income Tax Act (1999: 1229) by withdrawal takes up a service which for the most part refers to new, extension or conversion of his own property or an apartment which he holds with a tenancy or tenancy, he shall report such outgoing tax that relates to the withdrawal at the latest for the accounting period during which the property, apartment or the part of the property or apartment to which the withdrawal relates has been able to be taken into use. *Lag (2007: 1376).*

Section 14 In the case of sales of construction or civil engineering services or of goods sold in connection with such services, the outgoing tax on sales shall be reported for the accounting period during which an invoice has been issued. If the person performing the construction or civil engineering service has received payment in advance or on account without an invoice, accounting shall be made for the accounting period during which the payment has been received. However, reporting shall take place no later than for the accounting period that includes the second calendar month after the month during which the services were provided or the goods were delivered.

The first paragraph does not apply if the tax with application of section 10 or 11 is to be reported earlier or if reporting takes place in accordance with section 8. *Lag (2007: 1376)*.

Section 15 If the taxpayer takes out a service by, according to ch. § 5 use or allow someone else to use a car or a motorcycle, the account of the outgoing tax for the withdrawal may wait until its account is submitted for the last accounting period during the calendar year when the car or motorcycle was used. *Lag (1994: 1798)*.

Section 15 a If the amount of the outgoing tax according to ch. Section 11, first paragraph, is stated in several currencies in an invoice, the taxpayer shall, when reporting the tax, start from the tax amount stated in Swedish kronor or, if the own report is in euros, the tax amount stated in euros.

Sections 15 and 17 of the Act (2000: 46) on recalculation procedures for taxation for companies that have their accounts in euros, etc.

There are rules on conversion from euros to Swedish kronor.

These rules must also be applied by a foreign taxable person who has his accounts in euros.

Lag (2013: 368).

Accounting of input tax

Section 16 If nothing else follows from Sections 17-23 or from Chapter 9 a. § 14, input tax shall be deducted for the accounting period during which

1. the person who acquires a good or service or brings a good into the country in accordance with good accounting practice has recorded or should have recorded the acquisition, or
2. the person who acquires a good or service has made an advance or on account payment. *Lag (2014: 50)*.

Section 17 If the taxpayer is not liable for bookkeeping in accordance with the Accounting Act (1999: 1078), the input tax shall be reported for the accounting period during which the goods have been delivered to the taxpayer or the service has been provided to him. *Law (1999: 1103)*.

Section 17 a Incoming tax for the acquisition of a single-function voucher shall be reported for the accounting period during which the voucher has been received or payment has previously been made.

The first paragraph does not apply if the taxpayer reports outgoing tax in accordance with section 8. *Lag (2018: 1333)*.

Section 18 If a taxpayer reports outgoing tax in accordance with section 8, the input tax shall be deducted first for the accounting period during which the tax year ends or during which payment has been made before that. *Lag (2006: 905)*.

Section 18 a Incoming tax relating to turnover for which the acquirer is liable to tax in accordance with ch. § 2 first paragraph 2-4 e shall, if the outgoing tax is reported according to § 8, be taken up for the accounting period for which the outgoing tax is to be reported according to § 8. *Lag (2012: 755)*.

Section 18 b Incoming tax relating to intra-Union acquisitions shall be deducted for the accounting period for which the outgoing tax is to be reported in accordance with section 8 b. *Lag (2011: 283)*.

Section 19 If an item has been acquired through a credit purchase subject to the seller's the right of repossession in accordance with the Act (1978: 599) on installment purchases between traders and others, the input tax may always be deducted for the accounting period during which an invoice was received. *Lag (2003: 1134)*.

Section 20 In the case of acquisitions of such services and goods as are referred to in section 14, the input tax may be deducted when accounting is to take place in accordance with the first paragraph of that section.

What is said in the first paragraph does not apply if reporting takes place in accordance with section 8. *Lag (2007: 1376)*.

Section 21 If the taxpayer has been declared bankrupt, he shall, no later than for the accounting period that elapsed when the bankruptcy decision was announced, deduct input tax relating to acquisition, import or advance or on-account payment during the time before he was declared bankrupt. *Lag (1994: 1798)*.

Section 22 In the case of an acquisition of felling rights to forests, in the cases referred to in ch. § 4, deduction for input tax is made for the accounting period during which payment is made.

Section 23 Incoming tax relating to imports shall be deducted for the accounting period during which outgoing tax for the import to which the deduction relates shall be reported.

If outgoing tax referred to in the first paragraph is not to be reported to the Swedish Tax Agency, input tax referred to in the first paragraph shall be deducted for the accounting period during which the Swedish Customs has issued a customs invoice or customs receipt for an import of goods. *Lag (2014: 50)*.

Section 23 a If the amount of the tax according to ch. Section 11, first paragraph, is stated in several currencies in an invoice, the tax amount stated in Swedish kronor or, if the own accounts are in euros, the tax amount stated in euros shall be used in the reporting of the input tax. If the tax amount is not stated in Swedish kronor or, if the own accounts are in euros, in euros, the tax amount stated in the currency in which the invoice is issued shall be used.

If the tax amount must be converted to Swedish kronor, the recalculation must be done in the manner that follows from ch. 7 a and 7 b §§.

The second paragraph also applies in cases where the tax amount in the invoice is only stated in one currency. *Lag (2012: 342)*.

Change in previously reported outgoing or incoming tax

Section 24 If outgoing tax has been reported and the tax base for that tax thereafter decreases due to a reduction in the price, repossession of a good or customer loss in accordance with Chapter 7. § 6, the taxpayer may, in the order that applies to his reporting of outgoing tax, deduct an amount corresponding to the part of the previously reported tax that is attributable to the reduction. If a customer loss has caused such a deduction and payment thereafter is received, the deducted amount shall be reported again to the corresponding extent.

However, if a reduction in the price has been made, a product has been repossessed or a customer loss has arisen after someone has taken over an activity or part thereof from the person who reported the outgoing tax, it is the transferee who may make the deduction specified in the first paragraph.

Section 25 Changes pursuant to section 24 shall, unless otherwise provided in the second or third paragraph, be made for the accounting period during which the reduction of the price, the repossession of the goods or the customer loss in accordance with good accounting practice has been or should have been booked.

If the person who has reported the outgoing tax is declared bankrupt before a reduction of the price has been made, a product has been taken back or a customer loss has arisen, the change must, however, be made for the accounting period during which the bankruptcy decision was announced.

If the tax has been reported in accordance with Section 4 a of the Act (2011: 1245) on special VAT arrangements for telecommunications services, radio and television broadcasts and electronic services, the change shall be made for the original reporting period. The same applies if the tax has been reported in accordance with regulations that in another EU country correspond to Articles 358a-369 or Articles 369a-369k in Directive 2006/112 / EC.

Deductions for reduction of the price shall be based on such a credit note as is referred to in ch. 10 §. *Lag (2014: 940)*.

Section 25 a The taxpayer may, in the order that applies to his reporting of outgoing tax, deduct an amount corresponding to outgoing tax that has been reported in a tax return, if the reported tax applies to such intra-Union acquisitions referred to in Chapter 2 a. § 6 and the taxpayer due to the acquisition has been subject to VAT in another EU country.

Lag (2011: 283).

Section 26 If the taxpayer, after receiving a deduction for input tax, has received such a credit note as is stated in ch. § 10 regarding this tax, he shall, in the order that applies to his reporting of input tax, return the deducted tax with the amount corresponding to the part of the previously reported tax that was attributable to the reduction of the price.

In the event that a credit note refers to a change in accordance with section 28 of incorrectly debited VAT, the entire incorrect tax amount shall be refunded in accordance with the first paragraph, if it has not already been done.

If the taxpayer has transferred his business or part of it after he has made the deduction for input tax, what is stated in the first paragraph about the refund of that tax shall apply to the person who may take advantage of the price reduction that gives rise to the refund. *Lag (2007: 1376)*.

Reporting of incorrectly charged VAT

Section 27 An amount referred to in Chapter 1 Section 2 e shall be reported in the order that applies to the taxpayer's reporting of outgoing tax. If the amount does not correspond to any underlying supply of goods or provision of services, it must be reported for the period during which the invoice or document has been issued. *Lag (2011: 1253)*.

Section 28 If the amount referred to in section 27 has been reported, the amount shall be changed if such a credit note as is referred to in ch. Section 10 is issued. Changes must be made for the period during which the credit note has been issued. However, if the amount has been reported in accordance with Section 4 a of the Act (2011: 1245) on special VAT arrangements for telecommunications services, radio and television broadcasts and electronic services, the change shall be made for the original reporting period. The same applies if the amount has been reported in accordance with regulations that in another EU country correspond to Articles 358a-369 or Articles 369a-369k in Directive 2006/112 / EC.

If there are special reasons, the requirement for a credit note in accordance with the first paragraph shall be waived by the Swedish Tax Agency. *Lag (2014: 940)*.

Reporting of such adjustment as referred to in Chapter 8 a.

Section 28 a Deduction for input tax in the cases referred to in Chapter 8 a. 1-12 and 14 §§ and ch. 9 Sections 10-13 shall be adjusted for the first accounting period after the financial year in which use has changed or transfer has taken place. When transferring a property, however, the transferor must adjust the deduction for the second accounting period after the time the transfer took place, unless the accounting period for VAT is the tax year.

When a previously executed deduction is to be reduced, it is adjusted by returning tax in accordance with the provisions in ch. 26 §. When the taxpayer is entitled to additional deductions for input tax, the deduction is adjusted by increasing the reported input tax for the accounting period.

If the taxpayer is declared bankrupt, deductions must be adjusted for the accounting period during which the bankruptcy decision was announced.

If the bankruptcy estate is later to take over the right and obligation according to ch. 8 a. § 13, the change of the adjustment amount shall also be made in the bankruptcy debtor's accounts for the accounting period during which the bankruptcy decision was announced. The changes due to adjustment that the bankruptcy estate must make through the takeover, shall be made in the bankruptcy estate's accounts for the accounting periods specified in the first and second paragraphs. *Lag (2000: 500)*.

Section 28 b Has been repealed by *law (2013: 954)*.

Section 29 Has been repealed by *law (1997: 502)*.

Section 30 Has been repealed by *law (1997: 502)*.

Chapter 14 Has been repealed by law (1997: 502).

Chapter 15 Has been repealed by law (1997: 502).

Chapter 16 Has been repealed by law (1997: 502).

Chapter 17 Has been repealed by law (1997: 502).

Chapter 18 Has been repealed by law (1997: 502).

Chapter 19 Tax refund

Reimbursement to certain taxable persons established in other EU countries

Application

Section 1 A taxable person who is established in another EU country and who wishes to receive a refund of input tax in accordance with Chapter 10. 1, 2, 3, 11 or 12 § shall apply for this with the Tax Agency, if he during the repayment period referred to in § 6

1. has neither had the registered office for its economic activities in Sweden nor a permanent establishment here from which business transactions have been carried out, nor, if a registered office or permanent establishment is missing, has not been resident or permanently resident in Sweden, and
2. has not traded goods or services within the country.

Notwithstanding the provisions in the first paragraph on turnover in Sweden, the taxable person may have had turnover during the repayment period within the country.

1. transport services or support services for these that are exempt from tax according to ch. § 21 first paragraph 2, 21 b § first paragraph 1, 30 c § second paragraph, 30 e, 31, 31 a or 32 § or 9 c chap. § 1,
2. goods or services for which the buyer is liable to tax in accordance with ch. § 2 first paragraph 2, 3, 4, 4 b or 4 c, or
3. telecommunications services, radio and television broadcasting and electronic services if the VAT for the provision of those services has been reported in accordance with provisions in another EU country corresponding to the special scheme in Articles 369a-369k of Directive 2006/112 / EC.

An application pursuant to the first paragraph shall be made through the electronic portal set up for this purpose in the EU country where the taxable person is established. If the taxable person is or must be registered in accordance with ch. § 1 first paragraph 3, 4, 5 or 6 of the Tax Procedure Act (2011: 1244), the application shall, however, be made in accordance with what is prescribed in §§ 34 and 35.

Lag (2017: 1196).

Section 2 An application for repayment shall contain

1. necessary identification information;
2. a description of the applicant's business for which the goods and services were acquired;
3. an indication of the repayment period to which it relates;

4. a declaration by the applicant that during the repayment period within the country he has not traded any goods or services other than those specified in section 1, second paragraph, and

5. for each invoice or import document

(a) the taxable amount and the amount of VAT;

b) the input tax for which the right to a refund exists according to ch. 1-3, 11, 12 and 13-13 b §§ expressed in Swedish kronor, and

(c) the deductible proportion calculated in accordance with Article 173 of Council Directive 2006/112 / EC in the EU country in which the applicant is established, if the applicant carries out transactions which give rise to or do not give rise to a right to deduct input tax. The deductible percentage must be expressed as a percentage.

In the application, the nature of the acquired goods and services for each invoice or import document must be described with codes.

The Government or the authority appointed by the Government shall issue regulations on the identification information and codes specified in the first and second paragraphs. The same applies to which languages may be used by the applicant in a refund application or when information is provided in accordance with Sections 10 and 11. *Lag (2011: 283)*.

Section 3 An application for reimbursement shall relate to

1. purchase of goods or services

a) invoiced during the repayment period, if the accounting obligation for the tax arose before or at the time of the invoicing, or

b) for which the accounting obligation arose during the repayment period, if the purchases were invoiced before the accounting obligation arose, or

2. imports of goods during the repayment period.

In addition to the transactions specified in the first paragraph, the application may also relate to invoices or import documents that are not covered by a previous application and that apply to transactions carried out during the calendar year in question. *Lag (2009: 1333)*.

§ 4 The applicant shall provide by electronic means additional information regarding each of the codes that follow from § 2 and are used to describe the nature of the goods or services, to the extent that such information is needed due to

1. restrictions on the right to deduct according to ch. 9, 10, 15 or 16 §, or

2. what is prescribed in the law (2000: 142) on agreements with Denmark on VAT for the fixed road connection across the Sound.

Lag (2009: 1333).

Section 5 The applicant shall provide an account of his business activities using the harmonized codes established in accordance with the second subparagraph of Article 34a (3) of Council Regulation (EC) No 1798/2003 of 7 October 2003 on administrative cooperation in the field of VAT and repealing Regulation (EEC) No

218/92. *Lag (2009: 1333)*.

Section 6 An application for repayment shall refer to a period of at least three consecutive calendar months during a calendar year and a maximum of one calendar year. An application relating to the time until the end of a calendar year may cover a period of less than three months. *Lag (2009: 1333)*.

Section 7 If an application for repayment refers to a repayment period that is not a calendar year but is at least three calendar months, the amount applied for shall be at least SEK 4,000.

If the application relates to the period one calendar year or the remainder thereof, the amount applied for must be at least SEK 500.

Lag (2009: 1333).

Section 8 An application for a refund must have been received by the competent authority in the EU country where the taxable person is established no later than 30 September of the calendar year following the repayment period.

An application shall be deemed to have been submitted to the competent authority only if the applicant has provided all the information that follows from Sections 2, 4 and 5. *Lag (2015: 888)*.

The Swedish Tax Agency's notification obligation and right to request information etc.

Section 9 The Tax Agency shall by electronic means and without delay notify the applicant of the date on which an application for reimbursement was received by the Agency. *Lag (2009: 1333)*.

Section 10 If the Swedish Tax Agency considers that it does not have all the information needed to make a decision regarding all or part of an application for a refund, the Agency may, within the period specified in section 13, electronically request additional information from

1. the applicant,
2. the competent authority of the EU country in which the applicant is established; or
3. someone else.

If the Swedish Tax Agency requests additional information from someone other than the applicant or the competent authority, the request may be made electronically only if the recipient has access to such funds. *Lag (2011: 283)*.

Section 11 The Tax Agency may, as stated in section 10, request the original or a copy of the invoice or import document in question, if the Agency has reasonable doubts about the validity or correctness of a claim.

Lag (2009: 1333).

Section 12 Information that the Tax Agency has requested in accordance with Section 10 or 11 shall be received by the Agency no later than one month from the day the recipient received the request. *Lag (2009: 1333)*.

Latest time for the Swedish Tax Agency's decision

Section 13 The Tax Agency shall notify the applicant of its decision regarding an application for reimbursement no later than four months from the day it was received by the Agency.

If the Swedish Tax Agency does not notify the applicant of its decision within the time limit specified in the first paragraph, the application shall be deemed to have been rejected. *Lag (2009: 1333)*.

Section 14 If the Swedish Tax Agency requests additional information in accordance with section 10, the decision regarding an application for a refund shall be notified to the applicant no later than two months from that date.

1. the information was received by the agency, or
2. the time limit specified in section 12 has expired, if the request has not been answered.

However, the Swedish Tax Agency always has six months to finally decide the case, calculated from the day the application was received by the agency.

If the Swedish Tax Agency has requested additional information, a final decision regarding the application must be notified to the applicant within eight months from the day it was received by the agency.

If the Swedish Tax Agency does not notify the applicant of its decision within the time limit that follows from the first to third paragraphs, the application shall be deemed to have been rejected. *Lag (2009: 1333)*.

Correction and recovery of repaid amount etc.

§ 15 The applicant shall correct the amount applied for or already repaid, if the deductible portion of the input tax has been adjusted in accordance with the application of Article 175 of Council Directive 2006/112 / EC in the EU country where the applicant is established, after that an application for reimbursement was submitted.

The correction must be made no later than during the calendar year after the repayment period in question

In a refund application; or

2. by submitting a special notification through the electronic portal set up by the EU country in which the applicant is established, if the applicant does not submit a refund application during that calendar year. *Lag (2011: 283)*.

Section 16 If an amount has been corrected in accordance with section 15, the Swedish Tax Agency shall

1. decide to increase or decrease the amount to be reimbursed in accordance with a decision on an application for reimbursement, or
2. in cases other than 1, decide
 - (a) to repay the amount claimed by the applicant; or
 - (b) that the applicant repay what has been overpaid.

A decision pursuant to the first paragraph 2 b may be enforced even if it has not become final. *Lag (2009: 1333)*.

Section 17 If a refund has been received in a fraudulent or otherwise incorrect manner, the Tax Agency shall decide that the applicant shall repay what he has received too much.

The applicant must pay the amount no later than 30 days from the day the agency notified the applicant of its decision.

An amount that the applicant must repay and unpaid tax surcharges may be deducted from input tax that he is entitled to recover on the basis of an application other than the one that caused the incorrect refund.

A decision under the first or second paragraph may be enforced even if it has not become final. *Lag (2009: 1333)*.

Section 18 Measures to recover an incorrectly received repayment amount may not be taken later than five years after the end of the calendar year during which the amount was paid out.

Lag (2009: 1333).

The times for payment and when interest begins to be paid, as well as the place of payment

Section 19 If the Swedish Tax Agency approves an application for a refund, the Agency shall pay the granted amount to the applicant or the person specified by the applicant no later than 10 working days from the day

1. the time limit in section 13 expired, or
2. the time limits in section 14 expired, if additional information or supplementary additional information has been requested by the agency.

The amount must be paid in

1. Sweden, or
2. another EU country, if the applicant so requests.

When paying out in another EU country, the Swedish Tax Agency must deduct the bank fees charged for the transfer there from the amount to be paid out. *Lag (2011: 283)*.

Section 20 The applicant shall be credited with interest on the amount granted, if the payment is made after the latest date specified in section 19, first paragraph.

If the Swedish Tax Agency has requested additional information or supplementary additional information, the first paragraph shall only be applied if the applicant has entered the agency with the information in accordance with section 12. *Lag (2009: 1333)*.

Section 21 Interest shall be calculated from the day after the last day for payment specified in section 19, first paragraph, to the day the payment is actually made.

The interest shall be calculated according to the interest rate specified in ch. 65. Section 4, third paragraph, of the Tax Procedure Act (2011: 1244).

Lag (2011: 1253).

Reimbursement to foreign taxable persons who are not established in any EU country

Application

Section 22 A foreign taxable person who is not established in any EU country and who wishes to receive a refund of input tax in accordance with Chapter 10. Sections 1-3 shall apply for this at the Swedish Tax Agency.

A foreign taxable person who is not established in any EU country and who is or must be registered in accordance with ch. § 1, first paragraph 3, 4 or 5 of the Tax Procedure Act (2011: 1244) shall, however, apply for such a refund as referred to in the first paragraph in accordance with what is prescribed in §§ 34 and 35. *Lag (2015: 888)*.

Section 23 An application for repayment pursuant to section 22 shall refer to a period of at least three consecutive calendar months during a calendar year and a maximum of one calendar year. An application relating to the time until the end of a calendar year may cover a period of less than three months. *Lag (2009: 1333)*.

Section 24 If an application pursuant to section 22 refers to a repayment period that is not a calendar year but is at least three calendar months, the amount applied for shall be at least SEK 4,000.

If the application relates to the period one calendar year or the remainder thereof, the amount applied for must be at least SEK 500.

Lag (2009: 1333).

Section 25 An application pursuant to section 22 shall be made on a form in accordance with a form established by the Government or the authority determined by the Government.

If the input tax refers to acquisitions, the application must be attached

Invoice in original,

A certificate issued by a competent authority stating that the applicant is a taxable person; and

3. other documents needed to assess whether the applicant is entitled to a refund.

The second paragraph 2 does not apply if the applicant has submitted such a certificate to the Swedish Tax Agency during the past 12 months.

If the input tax relates to import, a customs invoice issued by the Swedish Customs must be attached to the application.

The application must be signed by the applicant or by his representative.

The Government or the authority determined by the Government shall issue regulations on the requirements imposed on the certificate referred to in the second paragraph 2. *Act (2013: 368)*.

Section 26 An application pursuant to section 22 must have been received no later than six months after the end of the calendar year to which it relates.

Lag (2009: 1333).

Latest time for the Swedish Tax Agency's decision

Section 27 The Swedish Tax Agency shall make a decision regarding an application for a refund in accordance with section 22 no later than six months from the date on which a complete application and other prescribed documents were received by the Agency. *Lag (2009: 1333)*.

Recovery and settlement etc.

Section 28 If a refund after an application pursuant to section 22 has been obtained in a fraudulent or otherwise incorrect manner, the Tax Agency shall decide that the applicant shall repay what he has received too much. The applicant must pay the amount no later than 30 days from the day the agency notified the applicant of its decision.

An amount that the applicant must repay according to the decision and unpaid tax surcharges may be deducted from input tax that he is entitled to receive on the basis of an application other than the one that caused the incorrect refund.

A decision under the first or second paragraph may be enforced even if it has not become final. *Lag (2009: 1333)*.

Section 29 Measures pursuant to section 28 to recover an incorrectly received repayment amount may not be taken later than five years after the end of the calendar year during which the amount was paid out. *Lag (2009: 1333)*.

Reimbursement in respect of telecommunications services, radio and television broadcasting and electronic services

Section 30 Anyone who wants a refund of input tax according to ch. Section 4 a, first paragraph, shall apply for this with the Swedish Tax Agency. For the applicant, what is prescribed in §§ 23 and 24, § 25 first paragraph, second paragraph 1 and 3 and the fourth and fifth paragraphs, §§ 26, 28 and 29 and in ch. 20 also apply. 5 §.

Anyone who wants a refund of input tax according to ch. Section 4 a, second paragraph, shall apply for this with the Swedish Tax Agency. The application must be made through the electronic portal set up for this purpose in the EU country where the applicant is established. In addition, what is prescribed in §§ 2-21 and in ch. 20 applies. 5 §. *Lag (2014: 940)*.

Refund applications addressed to other EU countries from taxable persons who are established in Sweden

Section 31 A taxable person who is established in Sweden, but not in the EU country where VAT refund is sought, and who wishes to receive a refund of such tax in accordance with that country's application of Council Directive 2008/9 / EC of 12 February Laying down detailed rules for the refund under VAT Directive 2006/112 / EC to taxable persons not established in the Member State of refund but in another Member State shall apply for a refund to that country.

The applicant must submit the application to the Swedish Tax Agency through the electronic portal set up for this purpose.

Lag (2013: 368).

Section 31 a Anyone who is established in Sweden and who wishes to receive a refund of VAT in another EU country regarding acquisitions or imports that relate to such activities that in that EU country are covered by section 4 b of the Act (2011: 1245) on special VAT arrangements for telecommunications services, radio and television broadcasting and electronic services, shall address a refund application to that country. The applicant must submit the application to the Swedish Tax Agency through the electronic portal set up for this purpose. The same applies if the acquisitions or imports relate to activities which in another EU country are subject to provisions corresponding to Articles 369a-369k of Directive 2006/112 / EC. *Lag (2014: 940)*.

Section 32 An application pursuant to **section 31** or 31 a must have been received by the Swedish Tax Agency no later than 30 September of the calendar year following the repayment period.

An application shall be deemed to have been submitted only if the applicant has provided all the information required under the application of Articles 8, 9 and 11 of Council Directive 2008/9 / EC in the EU country to which the application is addressed.

The Tax Agency shall without delay send an electronic confirmation to the applicant of the date on which the application was received by the Agency. *Lag (2014: 940)*.

Section 33 The Swedish Tax Agency shall decide not to forward an application to the EU country to which the application is addressed, if the applicant during the repayment period in Sweden is not liable to tax in his capacity as seller for such turnover as specified in ch. § 1 first paragraph 1 or is entitled to a refund of input tax according to ch. 9, 11, 11 c, 11 d, 11 e or § 12.

The Swedish Tax Agency shall electronically notify the applicant of a decision pursuant to the first paragraph. *Lag (2011: 283)*.

Refund in other cases

Section 34 Anyone who, without being covered by Section 1, wishes to receive a refund of input tax in accordance with Chapter 10. Sections 9 and 11-13 shall apply for this to the Swedish Tax Agency in accordance with section 35.

The first paragraph also applies to a foreign taxable person who applies for a refund in accordance with ch. §§ 1-3, if he is or must be registered in accordance with ch. Section 1, first paragraph 3, 4, 5 or 6 of the Tax Procedure Act (2011: 1244).

What is prescribed in section 24 on the minimum amount for an application for repayment also applies to an application pursuant to the second paragraph. *Lag (2015: 888)*.

Section 35 An application pursuant to section 34 for repayment shall be made in the form prescribed in Chapter 26. the Tax Procedure Act (2011: 1244) for declaration of input tax in an activity that entails tax liability. An application that relates to a refund of input tax according to ch. Section 11 a shall, however, be made in such a declaration as is referred to in Chapter 26. Section 7, third paragraph, of the Tax Procedure Act.

For those who apply in accordance with section 34, what is prescribed in ch. 13 applies. and what is prescribed about the procedure in the Tax Procedure Act. *Lag (2015: 888)*.

Section 36 Has been repealed by *law (2011: 1253)*.

Section 37 The Government issues regulations on the procedure for repayment in accordance with Chapter 10. 5-8 §§. *Lag (2009: 1333)*.

Section 38 Regulations concerning the refund of VAT are also found in Chapter 64. Section 6 of the Tax Procedure Act (2011: 1244).

Lag (2011: 1253).

Chapter 20 Appeals etc.

Appeal

Section 1 When appealing against a decision in accordance with this Act, Chapter 67 applies. the Tax Procedure Act (2011: 1244), with the exception of appeals under the second, third or fourth paragraph by someone other than such a taxable person as is referred to in ch. 1 §.

Decisions made by the Swedish Tax Agency on the obligation to pay in accordance with ch. § 26 b, in a case concerning repayment according to ch. 1-3 and 5-8 §§ and on the obligation to pay and settlement according to ch. Section 28 may be appealed to the Administrative Court in Falun.

Decisions made by the Swedish Tax Agency on group registration in accordance with Chapter 6 a. § 4 and on change or deregistration according to ch. 6 a. Section 5 may be appealed to the administrative court that is competent to hear an appeal by the group principal.

Decisions on set-off may be appealed in particular on the grounds that the set-off decision itself is incorrect, but otherwise only in connection with appeals against decisions on payment obligations.

An appeal under the second, third or fourth paragraph must have been received within two months from the day the appellant received the decision.

A decision according to ch. 6 a. Section 4 or 5 may also be appealed by the general representative at the Swedish Tax Agency. If an individual party appeals such a decision, the public action is brought by the Swedish Tax Agency. *Lag (2015: 888)*.

Reconsideration

Section 2 When reconsidering a decision on the refund of input tax to such a taxable person as is referred to in Chapter 19. Section 1 or section 30, second paragraph, applies to Chapter 66. the Tax Procedure Act (2011: 1244). The provisions in ch. 66 The Tax Procedure Act also applies when reconsidering a decision in accordance with ch. Section 33, first paragraph.

What is said in the first paragraph does not apply to reconsideration decisions according to ch. 17 and 18 §§. *Lag (2015: 888)* . *Lag (2015: 888)* .

Section 3 A decision in a matter concerning the refund of input tax to a foreign taxable person who is neither established in any EU country nor applies for a refund in the form specified in Chapter 26. the Tax Procedure Act (2011: 1244), shall be reconsidered at the request of the applicant, if the decision has meant that the application has not been fully approved.

The same applies if the applicant requests a refund of additional input tax for a period for which a decision has been issued. *Lag (2013: 368)* .

Section 4 An issue concerning the refund of input tax may not be reconsidered in accordance with section 3 if it has been decided by a general administrative court.

A request for reconsideration must be in writing. It must have been received by the Swedish Tax Agency no later than two years after the end of the calendar year to which the previous application applies.

Lag (2009: 1333) .

Collection and enforcement

Section 5 The Swedish Tax Agency shall without delay hand over unpaid amounts in accordance with a decision in accordance with Chapter 19. § 16 first paragraph 2 b, 17 or 28 § for collection.

The Government may issue regulations stating that recovery need not be requested for decisions concerning a small amount.

Provisions on collection are contained in the Act (1993: 891) on the collection of government receivables etc.

Upon recovery, enforcement may take place in accordance with the Enforcement Code. *Lag (2009: 1333)* .

Tax surcharge

Section 6 The provisions on tax surcharges in Chapters 49, 51 and 52

The Tax Procedure Act (2011: 1244) also applies in respect of information submitted in an application for a refund of input tax in accordance with ch. *Lag* (2011: 1253).

Section 7 Has been repealed by *law* (1997: 502).

Section 8 Has been repealed by *law* (1997: 502).

Section 9 Has been repealed by *law* (1997: 502).

Chapter 21 Has been repealed by law (1998: 193).

Chapter 22 Other provisions

The procedure

Section 1 With regard to payment and refund of tax and the procedure in general, there are also provisions in the Tax Procedure Act (2011: 1244).

For tax to be paid to the Swedish Customs, however, the Customs Act (2016: 253) applies. *Lag* (2016: 261).

Section 2 Has been repealed by *law* (2002: 1004).

Section 3 Has been repealed by *law* (1997: 502).

Section 4 Has been repealed by *law* (1997: 502).

Other state tax or fee

Section 5 When a state tax or fee is to be calculated which according to a special provision is to be levied according to the sale price or some other similar value, the value shall not include compensation for tax in accordance with this Act.

Section 6 Has been repealed by *law* (1997: 502).

Section 7 Has been repealed by *law* (1997: 502).

Section 8 Has been repealed by *law* (1997: 502).

Section 9 Has been repealed by *law* (1997: 502).

Section 10 Has been repealed by *law (1994: 1798)*.

Transitional provisions

1994: 200

1. This Act shall enter into force on 1 July 1994, when the Act (1968: 430) on VAT and the Act (1991: 119) on the refund of VAT to foreign entrepreneurs shall cease to apply.
2. The repealed laws still apply in respect of circumstances relating to the period before the entry into force of the new law. The rules in ch. in the new law, however, also applies to older conditions. *Lag (1994: 473)*.
3. Tax in accordance with this Act is equated in applicable parts with tax in accordance with the Act (1968: 430) on VAT.
4. In activities relating to the leasing of traffic by road, bridge or tunnel or the leasing of a railway facility for railway traffic, input tax deductions shall also be allowed for taxes relating to acquisitions or imports made from 1 October 1992.
7. The Act (1968: 430) on VAT in its wording before 1 July 1986 still applies to a grant of a right to a patent, right of use for construction or invention relating to taxable goods and right of use for systems or programs for automatic data processing on a written agreement on the lease was met before the said date.
8. The regulations on appeal in ch. 20 Section 9 does not enter into force until 1 October 1994. Decisions issued by the tax authority before the entry into force are appealed in accordance with older regulations. *Lag (1994: 473)*.

1994: 1798

1. This Act enters into force at the same time as the Act (1994: 1500) due to Sweden's accession to the European Union.
2. In the case of goods for which tax liability for importation according to ch. § 5 entered into force before the entry into force, the older provisions apply.
3. For Community goods which at the time of the entry into force of the new law are in customs warehouses, customs warehouses or free ports or which are subject to temporary importation or transit in Sweden, when the goods are released for free circulation, outgoing tax shall be levied on imports in the order applies to customs.
4. Older provisions otherwise apply in respect of circumstances relating to the period before the entry into force.
5. The provisions in ch. 8 Sections 16 a-16 f on adjustment of deductions for input tax in certain cases shall not apply to acquisitions made before the entry into force of this Act.
6. The provisions on repatriation in Chapter 9 Section 5, first paragraph, does not apply in cases where the tax liability for the rental no longer exists due to the new provisions in Chapter 3. Section 3, second paragraph, third sentence. However, if an agreement on such rental is reached on or after 1 November 1994, the deductible input tax shall be refunded. Upon application by a property owner who before this time has been granted tax liability for such letting, the tax authority may decide that letting shall be taxable even after the entry into force. In such cases, the general provisions in ch. 9 apply. in the case of letting.

1994: 1893

This Act shall enter into force on 1 January 1995.

1995: 581

This Act shall enter into force on 15 June 1995.

1995: 700

1. This Act shall enter into force on 1 November 1995.

2. The provisions in Chapter 9 b. does not, however, apply to travel services put into circulation before 1 January 1996.

3. Older provisions shall be applied to the sale of goods covered by the provisions of Chapter 9 a. in cases where the right to deduct tax relating to the acquisition or import of the goods occurred before the entry into force.

4. In the event of turnover after the entry into force of a product which before the entry into force has been acquired through a turnover that has been exempt from tax according to ch. 23 § 1 or 7, a taxable dealer may apply the provisions of Chapter 9 a. regardless of the restrictions that follow from § 1. If the retailer is unable to show the purchase price of the goods, this shall be considered to have been 50 per cent of the sale price after the entry into force.

5. The provisions in ch. 30 a and 30 d §§ and ch. 10 Sections 6 and 7 in their new wording as well as the provisions in the new section 30 g and in the new chapter 10 a shall, however, apply for a period from 1 January 1995.

1995: 931

This Act shall enter into force on 1 January 1996.

1995: 1207

1. This Act shall enter into force on 1 January 1996.

Older provisions on accounting and payment of VAT still apply in respect of accounting periods that have expired before the entry into force.

The same applies to the accounting period whose final month is December 1995 and which due to the provisions in ch. Section 8, second paragraph or in the repealed Chapter 14 Section 10 ends after the entry into force.

Older provisions in ch. 14 Section 3 still applies in respect of tax years that have begun before the entry into force.

1995: 1286

1. This Act enters into force on 1 January 1996. Older provisions, however, apply to VAT for which a tax liability arose before the entry into force.

2. The provisions in ch. 21 and 30 a §§ and ch. 10 Section 6 of the new wording of the sections and the provision in Chapter 3 However, section 21 a applies for a period from 1 January 1995.

The provisions in ch. 10 Section 11 is applied in respect of cases referred to in Chapter 3. §§ 21 and 30 a in the new wording of the sections and in the case of cases referred to in ch. § 21 a for time from 1 January 1995.

1995: 1364

1. This Act shall enter into force on 1 January 1996.

2. If the person who sells general news papers has received compensation no later than 31 October 1995 for newspapers that are to be delivered on 1 January 1996 or later, ch. Section 3, third paragraph, does not apply.

1996: 536

This Act shall enter into force on 1 July 1996.

1996: 661

This Act shall enter into force on 1 July 1996.

1996: 713

1. This Act shall enter into force on 1 July 1996.

Older provisions on accounting and payment of VAT still apply in respect of accounting periods that have expired before the entry into force.

1996: 794

This Act shall enter into force on 1 January 1997.

1996: 965

This Act shall enter into force on 1 January 1997.

1996: 1174

This Act enters into force on 1 January 1997. Older regulations still apply in respect of circumstances relating to the period before its entry into force.

1996: 1320

This Act enters into force on 1 January 1997. Older provisions apply to circumstances relating to the period before the entry into force. The provision in ch. However, section 30 a, third paragraph, shall apply for a period from 1 January 1996.

1996: 1327

1. This Act shall enter into force on 1 January 1997.

2. 1 kap. Section 3, third paragraph, shall not be applied to such educational services that become taxable in accordance with this Act on

- the services are put into circulation no later than 30 June 1997,

- the services relate to a scheduled training started by the student by 15 November 1996 and to be carried out for a continuous period of at least one year, and payment for the services was received by 31 December 1996 at the latest.

3. If a person who in other cases than 2 sells such services which by this Act become taxable received compensation for the services no later than 30 September 1996 and the compensation relates to services to be provided on 1 January 1997 or later, ch. Section 3, third paragraph, does not apply.

4. If the training provider is placed under state supervision by 30 June 1997, the training provider's turnover of training services shall not be taxable between 1 January and 30 June 1997. What has now been said applies insofar as the training services correspond to those to which the supervision is to apply. *Lag (1997: 220)*.

11996: 1406

This Act enters into force on 1 January 1997. The new provisions in ch. Section 8 applies in respect of tax years commenced on or after 1 January 1997.

1997: 220

This Act shall enter into force on 1 July 1997. However, the new provision shall apply for a period from 1 January 1997.

1997: 331

1. This Act shall enter into force on 1 July 1997.

2. The new provisions in ch. Section 7 regarding telecommunications services applies in respect of such services provided on or after 1 July 1997 and for such services for which advance payment was made on or after 1 January 1997 and which is performed on or after 1 July 1997.

1997: 502

1. This Act shall enter into force on 1 November 1997.

2. Older provisions still apply in respect of accounting periods that have expired at the latest at the end of 1997 and for periodic compilations relating to time before the end of 1997. The same applies to accounting periods which due to the provisions in ch. Section 8, third paragraph, ends in January 1998. *Act (1997: 1036)*.

3. In applying the provisions on limitation of the right to repayment in ch. Section 9 shall also take into account the obligation to pay tax in accordance with the Tax Payment Act (1997: 483).

1997: 1036

This Act shall enter into force on 1 January 1998.

1998: 193

According to the Riksdag's decision, it is prescribed that ch.

The Value Added Tax Act (1994: 200) shall cease to apply at the end of June 1998.

1998: 255

This Act shall enter into force on 1 January 1999.

1998: 300

This Act shall enter into force on 1 July 1998. Older provisions shall apply to activities relating to the period before its entry into force.

1998: 346

This Act enters into force with regard to the change of the words "Skattemyndigheten i Dalarnas län" to "Skattemyndigheten i Gävle" in ch. Section 2, first paragraph and Chapter 20 Section 1, second paragraph, on 1 January 1999. In other respects, the Act enters into force on 1 July 1998.

A group registration decision may not prescribe that a VAT group shall be deemed to have been formed before 1 January 1999.

Older provisions apply in respect of VAT for which tax liability arose before the entry into force.

1998: 500

This Act shall enter into force on 1 October 1998.

1998: 542

This Act shall enter into force on 1 January 1999.

1998: 586

This Act shall enter into force on 1 July 1998.

1998: 1675

This Act shall enter into force on 1 January 1999.

1999: 310

This Act shall enter into force on 1 January 2000.

1999: 422

This Act shall enter into force on 1 July 1999.

1999: 450

This Act enters into force on 1 July 1999. However, older provisions still apply to matters relating to the period before the entry into force.

1999: 640

This Act enters into force on 1 January 2000. However, older provisions still apply in respect of circumstances relating to the period before the entry into force.

1999: 1103

This Act enters into force on 1 January 2000 and is applied for the first time for the financial year that begins immediately after 31 December 1999. In the case of those who are obliged to keep accounts in accordance with the Agricultural Accounting Act (1979: 141), however, ch. Sections 7 and 17 apply in their older wording. 1999: 1130

This Act shall enter into force on 1 January 2000.

1999: 1283

This Act enters into force on 1 January 2001. Older provisions still apply in respect of circumstances relating to the period before the entry into force.

1999: 1406

This Act enters into force on 1 July 2001. Chapter 3 Section 8, first paragraph 2 in its new wording also applies to education which, on the basis of the transitional provisions in the Student Aid Act (1999: 1395), entitles the student to student aid in accordance with the repealed Student Aid Act (1973: 349). 2000: 54

This Act shall enter into force on 1 March 2000 and shall apply for the first time in respect of the tax year beginning on or after 1 January 2001.

2000: 143

1. This Act shall enter into force on 15 April 2000.

2. The provision in ch. Section 2 c applies from the date on which the Act (2000: 142) on agreements with Denmark on VAT for the fixed road connection across the Sound enters into force.

Older provisions still apply in respect of circumstances relating to the period before the entry into force.

2000: 478

1. This Act shall enter into force on 1 July 2000.
2. If the Tax Authority in Gävle has announced a decision before the entry into force and the decision has been appealed, the Swedish National Tax Board shall bring the public action in a general administrative court.
3. The older wording of ch. Section 9 still applies in respect of circumstances relating to the period before the entry into force.
4. The new wording of ch. Section 1, second paragraph, applies as regards the reference to Chapter 11. § 5 third paragraph on conditions on 1 January 2001 or later.

2000: 500

1. This Act enters into force on 1 January 2001. The new provision in ch. Section 3, first paragraph 12, however, shall apply for a period from 1 July 2000.

Older provisions still apply in respect of circumstances relating to the period before the entry into force.

3. The older provisions in ch. 8 § 16 a second and third paragraphs and 16 c and 16 d §§ also apply if a new, extension or conversion has taken place or an investment product other than real estate has been acquired before the entry into force, but changed use or transfer of the investment product takes place after the entry into force.
4. In the case of transfer of property that has taken place before

2003: 220

1. This Act shall enter into force on 1 July 2003.
2. The provision in ch. 5 Section 7, first paragraph 2 regarding the services specified in the second paragraph 12 and the provisions in Chapter 5 Section 7, first paragraph 3 and second paragraphs 11 and 12, Chapter 8 1 a §, 10 kap. § 4 a and ch. 19 Section 10 is intended to give effect to Council Directive 2002/38 / EC of 7 May 2002 amending and amending for a limited time Directive 77/388 / EEC as regards the system of value added tax applicable to radio and television broadcasting and certain electronic services way. They shall therefore apply only for the duration of the provisions of Article 1 of this Directive.

Older provisions apply to VAT for which a tax liability arose before the entry into force.

2003: 659

1. This Act shall enter into force on 1 January 2004.
2. Older regulations in ch. 2 b § second sentence, 2 a chap. § 4 second sentence and ch. 9 Section 1, first paragraph and section 2, first paragraph, still apply to decisions of the tax authority.

Older regulations in ch. 9 Section 4 on the commencement of the tax liability still applies if the application has been received before the entry into force.

4. Older regulations in ch. 9 Section 8, second paragraph and Chapter 9 a Section 2 still applies to decisions of the tax authority.

5. Older regulations in ch. 20 Section 1, second paragraph, second sentence and third paragraph still apply to appeals against decisions that have been announced before the entry into force. What is said in the third paragraph about the Swedish National Tax Board shall then instead apply to the Swedish Tax Agency.

2003: 1134

This Act enters into force on 1 January 2004 and applies to invoices issued after the entry into force.

2004: 61

1. This Act shall enter into force on 1 April 2004.

2. What is said in ch. Section 9 on the management of investment funds shall also apply to the management of such mutual funds managed by fund companies or other fund managers which, pursuant to section 3 of the Act (2004: 47) on the introduction of the Investment Funds Act (2004: 46), conduct business in accordance with the Act (1990: 1114) on mutual funds.

2004: 1155

1. This Act shall enter into force on 1 January 2005.

2. The new regulations in ch. Section 31 a applies in the case of sales made on or after 1 May 2004.

3. In other respects, older regulations still apply with regard to VAT for which tax liability arose before the entry into force.

2005: 808

This Act enters into force on 1 January 2006. However, older regulations still apply in respect of circumstances relating to the period before 1 January 2006.

2006: 823

1. This Act shall enter into force on 1 July 2006.

Older provisions apply to VAT for which the tax liability arose before the entry into force.

2006: 905

1. This Act enters into force on the day the Government decides in respect of ch. Section 18 and otherwise on 1 January 2007.

Older regulations still apply in the case of VAT for which an accounting obligation arose before the entry into force.

3. Taxpayers who before the entry into force report VAT in accordance with the general rules in ch. Section 6 may, upon entry into force, choose to apply the special provisions in Chapter 13. Section 8 without requirement for exemption according to Chapter 13 8 a §. For taxpayers who have broken the financial year,

the transition may take place at the beginning of the financial year that begins after the entry into force.

2006: 1031

1. This Act shall enter into force on the date determined by the Government.

Older regulations shall continue to apply in respect of VAT for which a tax liability arose before the entry into force.

3. The new regulations in ch. 2 §, 10 kap. 1 and 11 e §§, ch. 11 Section 8 and Chapter 13 Section 14 applies, however, in the case of value added tax relating to payment in advance or on account of which tax liability arose before the entry into force, if the tax is not reported before the entry into force on the basis of the regulations in Chapter 13. § 14 in its older wording.

4. With regard to the new regulations in ch. 13 Sections 6, 8, 18 a and 18 b, older regulations shall still apply in respect of value added tax for which an accounting obligation arose before the entry into force.

2006: 1389

1. This Act shall enter into force on 1 January 2007.

2. The new wording shall also apply to compensation received on or after 1 December 2006 if the compensation only relates to transport in a ski lift provided in full on or after 1 January 2007.

3. In other respects, the older wording shall continue to apply in respect of value added tax for which tax liability arose before the entry into force.

2007: 1341

1. This Act shall enter into force on 1 January 2008.

Older provisions still apply to grants decided before the entry into force.

2007: 1376

1. This Act shall enter into force on 1 January 2008.

Older regulations shall continue to apply in respect of VAT for which tax liability has arisen before the entry into force.

3. The older regulations in ch. 2 § 2 and 5 § first paragraph 1 shall not be applied to the extent they involve

- that by taking out goods it is understood that the person who is liable to tax transfers a good to someone else for compensation that is less than a value calculated according to ch. 3 § 2 a and such reduction is not market-based, or

- that with the removal of a service is meant that the taxpayer performs, has performed or otherwise provides a service to himself or his staff for private purposes or for other non-business purposes, if the service is provided for compensation less than a value calculated according to ch. 3 § 2 b and such a

reduction is not market-based.

4. In the case of new, extension or conversion of an apartment held with a tenancy or tenant-ownership, the new regulations in ch. Sections 7 and 8 on construction projects that commence after the entry into force.

5. The new provisions in ch. 13 Section 13 applies to construction projects that commence after the entry into force. If an invoice for an advance or on account is issued before the entry into force, but payment of the invoice takes place after the entry into force of the new regulations, the tax and accounting obligation for the transaction shall arise when the invoice is paid.

6. The new provisions in ch. § 1 third paragraph and § 2 e shall not be applied to amounts specified in the invoice or similar document that has been issued before the entry into force.

2008: 226

1. This Act shall enter into force on 1 July 2008.

Older provisions still apply to grants decided before the entry into force.

2008: 1344

1. This Act shall enter into force on 1 January 2009.

Older provisions shall continue to apply for tax years beginning before the entry into force.

2009: 1333

1. This Act shall enter into force on the date determined by the Government.

2. The provisions in Chapters 19 and 20 shall apply to applications for refund of input tax submitted from the date of entry into force of the Act. Older regulations apply to refund applications submitted before this date.

3. In other respects, older provisions still apply to VAT relating to the period before the entry into force.

4. An application for repayment referred to in ch. Section 8 or 32 shall, in respect of repayment periods in 2009, have been received no later than 31 March 2011. *Act (2010: 1897)*.

2009: 1341

1. This Act shall enter into force on the date determined by the Government.

Older provisions still apply to VAT relating to the period before the entry into force.

2009: 1345

1. This Act shall enter into force on the date determined by the Government.

Older provisions still apply to VAT relating to the period before the entry into force.

2010: 1029

1. This Act shall enter into force on 1 July 2012.

Older provisions still apply to grants decided before the entry into force.

2010: 1518

1. This Act shall enter into force on 1 January 2011.

Older regulations still apply to VAT for which a tax liability arose before the entry into force.

2010: 1519

1. This Act shall enter into force on 1 January 2011.

Older regulations apply to VAT for which tax liability arose before the entry into force.

3. Taxpayers who before the entry into force report VAT in accordance with the general provisions in Chapter 13. Section 6 may, upon entry into force, apply to the new provisions in Chapter 13. Section 8 without an exemption having been obtained in accordance with Chapter 13. 8 a §. However, according to ch. 13, the taxpayers must Section 3 of the Tax Payment Act (1997: 483) inform the Swedish Tax Agency that such a change of principle for reporting tax has taken place.

2010: 1892

1. This Act enters into force on 1 January 2011. 2. The provisions of Chapter 8 Sections 4 a-4 c shall apply to input tax if the right to deduction arises on 1 January 2011 or later.

Older provisions still apply to new construction, additions or alterations or repairs to a property, if the right to deduct input tax on the property service has occurred both before and after 1 January 2011.

4. In other respects, older provisions still apply to VAT for which a tax liability arose before the entry into force.

2010: 1897

This Act enters into force on 1 February 2011 and applies for a period from 1 October 2010.

2011: 1194

1. This Act shall enter into force on 1 January 2012.

Older regulations still apply to VAT for which a tax liability arose before the entry into force.

2011: 1253

1. This Act shall enter into force on 1 January 2012.

Older provisions still apply to circumstances relating to the period before the entry into force.

3. If VAT is to be reported for tax years, the law is applied for the first time to tax years beginning on 1 February 2012.

4. The provisions on interest in Chapter 9 Section 11, first paragraph and Chapter 19 Section 21, second paragraph, applies to interest that relates to time from and including 1 January 2013. For interest that relates to time before that, the provisions on interest in ch.

the Tax Payment Act (1997: 483).

2012: 342

1. This Act enters into force on 1 July 2012 in respect of Chapter 6 a. Section 7 and otherwise on 1 January 2013.

2. The provisions in ch. 17 and 17 a §, ch. 11 4, 6-10, 12-14 §§ and 11 a chap. Sections 1-3 apply to invoices issued from the date of entry into force.

3. In other respects, older provisions concerning VAT for which a tax liability arose before the entry into force apply.

2012: 386

1. This Act shall enter into force on 1 July 2012.

Older provisions still apply in the case of letting or leasing relating to the period before the entry into force.

2012: 755

1. This Act shall enter into force on 1 January 2013.

Older provisions still apply to VAT for which tax liability arose before the entry into force.

2013: 368

1. This Act shall enter into force on 1 July 2013.

Older provisions still apply to VAT relating to the period before the entry into force.

2013: 954

1. This Act shall enter into force on 1 January 2014.

2. The older wording of ch. 4 Section 8 still applies to VAT relating to the period before the entry into force.

Older provisions still apply to leases or leases relating to the period before the entry into force.

4. Whoever at the time of entry into force is taxable according to ch. § 1 in the older wording is considered taxable according to the new provisions in ch.

5. 9 chap. Section 8 of the new wording is applied after a decision in accordance with Chapter 9. Section 2 on taxable letting or letting commences after the entry into force.

6. If an invoice stating outgoing tax has been issued before the entry into force and refers to a rental period or lease period after the entry into force, ch. 9 applies. § 1 in its older wording, provided that voluntary tax liability has not arisen for the lease or lease before the entry into force.

2013: 1105

1. This Act shall enter into force on 1 January 2014.

Older provisions still apply to VAT relating to the period before the entry into force.

2014: 50

1. This Act shall enter into force on 1 January 2015.

Older provisions still apply in respect of value added tax on imports for which a tax liability arose before the entry into force.

2014: 940

1. This Act shall enter into force on 1 January 2015.

Older provisions still apply to VAT for which tax liability arose before the entry into force.

2014: 1492

1. This Act shall enter into force on 1 January 2015.

Older provisions still apply to VAT relating to the period before the entry into force.

3. The provision in ch. 11 Section 9 in its new wording applies to invoices issued from the entry into force.

2015: 748

1. This law enters into force on 1 January 2017.

Older provisions still apply to VAT relating to the period before the entry into force.

2015: 888

1. This Act enters into force on 1 January 2016.

Older provisions still apply to VAT relating to the period before the entry into force.

Older provisions on adjustment still apply to deductions for input tax made before the entry into force in accordance with the repealed Chapter 8. Section 4, first paragraph 5 and second paragraph.

4. The provisions in ch. 4 2 §, 10 kap. § 11 a and ch. 19 Section 35 of the new wording applies to the refund of input VAT due to temporary turnover of new means of transport when the turnover that entails the right to a refund takes place from the entry into force.

5. The provision in ch. Section 7 of the older wording applies to acquisitions made before the entry into force.

6. The provisions of ch. 1 and 8 §§ and 20 chap. Sections 1 and 2 of the older wording apply for repayment periods that begin before the entry into force.

2016: 91

1. This Act enters into force on 1 April 2016.

Older provisions still apply to VAT for which tax liability arose before the entry into force.

2016: 261

1. This law enters into force on 1 May 2016.

Older provisions still apply to VAT relating to the period before the entry into force.

2016: 1069

1. This law enters into force on 1 January 2017.

Older provisions still apply to VAT for which tax liability arose before the entry into force.

3. The provision in ch. 8 a. Section 7 of the new wording is, however, applied from 1 January 2017.

Chapter 4 Section 9 of the older wording still applies if the right to a deduction arose before the entry into force.

2016: 1208

1. This law enters into force on 1 January 2017.

2. When adjusting deductions for input tax attributable to investment goods, older provisions still apply for deductions for which the correction period according to ch. 8 a. Section 6 was commenced before the entry into force, unless otherwise follows from 3-5.

3. In the case of a transfer of an investment good, adjustment shall take place in accordance with the provisions in force at the time of the transfer.

4. If an investment product, or part of an investment product, was a property at the time of the acquisition or new construction for VAT purposes but is no longer a property at the time of the transfer, new additions or additions to the relevant part shall be regarded as acquisitions with correction period of ten years.
5. If an investment product, or part of an investment product, at the time of the acquisition or new construction was not a property for VAT purposes but at the time of the transfer is a property, the acquisition or new construction of the relevant part shall be regarded as a new, addition or conversion with a correction period of five years.
6. In other respects, older provisions still apply to VAT relating to the period before the entry into force.

2017: 1196

1. This law enters into force on 1 January 2018.

Older provisions still apply to VAT relating to the period before the entry into force.

2017: 1205

1. This law enters into force on 1 January 2018.

Older provisions still apply to VAT relating to the period before the entry into force.

2018: 1333

1. This law enters into force on 1 January 2019.
2. The law does not apply to vouchers issued before the entry into force.

2018: 1868

1. This law enters into force on 1 January 2019.
2. The provisions in ch. Sections 16 a and 16 b do not apply to those who are covered by an identification decision in accordance with the Act (2011: 1245) on special arrangements for telecommunications services, radio and television broadcasts and electronic services that applied at the time of entry into force. If the taxable person so requests, the Tax Agency shall, however, decide that ch. Section 16 a shall be applied if the conditions for this are met.

Older provisions still apply in the case of VAT for which tax liability arose before the entry into force.

2019: 261

1. This law enters into force on 1 July 2019.

Older provisions still apply to VAT for which tax liability arose before the entry into force.

2019: 789

1. This Act shall enter into force on 1 January 2020.

Older provisions still apply to VAT for which tax liability arose before the entry into force.