

Bird & Bird
& Your pocket guide
to VAT in Sweden

Your pocket guide to VAT in Sweden

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Foreword



This is your pocket guide to VAT in Sweden

The purpose of this book is to provide a detailed summary on Sweden's VAT system sufficiently in depth to give a non-resident business an understanding of its VAT liability; or give it the ability to predict liability on future or reorganised business; and to permit it to manage some elements of compliance. The text reflects the

applicable Swedish VAT legislation in force as of January 2014. This book is based on the author's contribution to the Bloomberg BNA new reference work – *the VAT Navigator*.

The author, Fredrik Erneholt, is the head of Bird & Bird's international VAT group. Before joining the firm, he worked as the indirect tax manager at one of the major banks in the Nordic countries. Fredrik started to work with tax matters at the Swedish Tax Agency in 2004.

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Content

1. Introduction

1.1	Legal basis.....	11
1.2	Recent developments.....	12
1.3	Summary of VAT rates.....	13

2. Scope

2.1	In general	14
2.2	Territorial application.....	14
2.3	Taxable transaction - overview.....	14
2.4	Excluded transactions.....	15

3. Taxable Persons

3.1	Definition/scope	16
3.2	Voluntary registration.....	17
3.3	Exemptions from registration	18
3.4	Group and divisional registration.....	18
3.5	Registration of non-resident persons	20

4. Taxable Transactions

4.1	Goods.....	23
4.2	Services.....	25
4.3	Intangibles	26
4.4	Immovable property	26
4.5	Other taxable transactions.....	27
4.6	Mixed transactions.....	27
4.7	Taxation of imports (goods, services, or other items).....	28
4.7.1	In general.....	28
4.7.2	Imports of goods	28
4.7.3	Temporary imports or re-exported goods	29
4.7.4	Imports of services	29

5. Place of Supply

5.1 Place of supply – goods.....	31
5.2 Place of supply – services	32
5.3 Place of supply – other transactions	34
5.4 Place of supply – imports	35
5.5 Special situations	35

6. Chargeable Amount

6.1 Valuation – generally.....	37
6.2 Adjustments to stated sales price	38
6.3 Valuation of imports	39
6.4 Co-ordination of customs, VAT and income tax pricing.....	40
6.5 Non-functional currency transactions	40

7. Tax Rates

7.1. Standard Rate	42
7.2 Reduced and supplementary rates	42
7.3 Exempt supplies or equivalent	43
7.4 Zero-rated supplies or equivalent	45
7.5 Imports.....	47
7.5.1 Reliefs from import VAT	47
7.5.2 Bonded warehouses, free zones, etc.....	47
7.6 Exemptions for exports	48

8. Deduction and recovery of input tax

8.1 Input tax eligible for a deduction/credit.	49
8.2 Deduction rules for mixed transactions	49
8.3 Timing of the deduction or credit.....	52
8.4 Deductions for input tax on capital goods or assets	52
8.5 Refunds to registered persons	53
8.5.1 Resident taxable refunds.....	53
8.5.2 Customs union members or other special arrangements.....	54
8.5.3 Foreign taxable persons	54

8.6 Refunds to non-registered persons (domestic and foreign)	54
9. Extension or shifting of VAT liability	
9.1 “Reverse charge” and similar provisions	57
9.2 Other mechanics applicable to supplies by non-residents (e.g. VAT representatives or agencies, subrogation, etc.)	58
9.3 Liabilities in chain transactions and other special enforcement situations (e.g. abuse of law provisions)	58
10. Administrative Matters	
10.1 Registration and VAT number	59
10.2 Invoices	59
10.2.1 Invoicing requirement	59
10.2.2 Form and information	60
10.3 Returns	61
10.3.1 Timing for filing	61
10.3.2 Electronic filing	63
10.3.3 Timing of payments or deposits	63
10.3.4 Methods of payment or deposit	63
10.3.5 Recordkeeping	64
10.3.6 Other matters	65
10.4 Appointment of tax representative	66
10.5 Audits, e-audits	67
10.6 Appeals of assessments	67
10.7 Administrative rulings	67
10.8 Cross-border assistance and co-operation	68
11. Interest and Penalties	
11.1 Interest (on underpayments)	69
11.2 Penalties	70
12. Statute of Limitations	71

13. Special Regimes or Arrangements

13.1 Sale of a going concern	72
13.2 Bad debt relief	72
13.3 Other special regimes.....	73

14. Appendices

14.1 Exempt and zero-rated goods; goods subject to reduced or enhanced rates	76
14.2 Key websites	76
14.3 Relevant forms	77
14.4 Correlation table I, the VAT Act / the EU VAT Directive.....	79
14.5 Correlation table II, the EU VAT Directive / the VAT Act	82

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