

VAT on foreign trade

If you trade with other countries

This brochure is primarily aimed at companies that want basic information about the rules for VAT (Value Added Tax) on foreign trade and how to file the EU sales list of goods and services. There is also some information for private individuals who purchase goods or services from other countries. The brochure deals with trade with both other EU countries and with countries outside the EU. The information is general and should not be regarded as a legal text on the subject.

More information is available

For general information on VAT, please refer to “The VAT Brochure”. There is also a brochure that describes how to report and pay VAT as well as other brochures on VAT. On page 4 there is a list of current brochures and information on how to obtain them.

Read more at www.skatteverket.se

You will find more information about VAT on foreign trade at the Swedish Tax Agency's website www.skatteverket.se, where you can also read or download guides, information leaflets, legal case reports, brochures and forms.

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From 1 January 2014

Changes in the exemption from VAT liability upon sale of aircraft and of goods and services for them

Previously the exemption from VAT liability applied to aircraft which were used for the commercial transport of persons and goods. The exception now relates to aircraft used by airline companies that mainly operate commercial air traffic on international routes.

Country of supply on distance sales to and from Sweden

On distance sale from Sweden, the rules are changed so that the goods are to be regarded as supplied abroad if the seller is registered or is required to be registered in the purchasing country for the supply.

On distance sale to Sweden where the seller's sales in Sweden does not exceed SEK 320 000, the authority in the country where the transport began no longer needs to acknowledge that the goods are not to be supplied in that country in order for them to be regarded as supplied here. Instead, the seller must have complied with the seller country's regulations in order for the supply not to be regarded as supplied there.

From 1 January 2015

The Swedish Tax Agency will become the tax authority for VAT on certain imports

As from 1 January 2015 anyone who is registered for VAT must report and pay VAT on imports to the Swedish Tax Agency, so long as the import has not been made for private use. VAT on imports which are made by anyone who is not registered for VAT or which are made for private use shall be paid to Swedish Customs as they were before.

Further details are found under the heading "Import" on page 30.

New rules on country of supply for digital services

On 1 January 2015 the rules on country of supply on the sale of digital services (i.e., electronic services, telecommunication services and broadcasting services) to private individuals within the EU were changed. Previously these services were regarded as supplied in the country where the seller was established. The change means that the taxation will be done in the country where the purchaser is domiciled. It is still the seller which is to pay the tax in the country where the service is supplied.

Further details are found under the heading "Digital services" on page 20.

New e-service, MOSS, for reporting and payment of VAT on digital services supplied in other EU countries

From 1 January 2015 sale of digital services (electronic services, telecommunications or broadcasting services) to private individuals in other EU countries are supplied in the country where the purchaser is domiciled. In order to facilitate the reporting of VAT, a new e-service is being introduced. The service is voluntary and is called Mini One Stop Shop (MOSS). Through this service VAT on digital services which are to be reported in other EU countries can be reported to the Swedish Tax Agency.

Further details are found under the heading "Specifically on the sale of digital services" on page 22.

From 1 January 2016

Legal entities who are registered for VAT are required to declare the VAT on all imports to the Swedish Tax Agency

Imports that are made by legal entities who are registered for VAT but who do not act in the capacity of taxable person when making the import shall report the VAT on the imports in the VAT return form. This amendment of the law applies to imports made from 1 January 2016.

VAT on foreign trade?

The brochure deals with the particular rules that apply if you purchase goods and services from other countries and sell products and services to other countries. There is also a section on the EU sales list. The brochure is aimed primarily at companies that are established in Sweden. The general VAT provisions are described in “The VAT Brochure” (SKV 552B).

VAT on supply in Sweden

Goods or services are taxed in Sweden if they are considered as supplied there. Goods are also taxed in Sweden in the case of the intra-EU acquisitions and imports. You can read more about this under the heading “Purchases from a vendor registered for VAT” on page 10. Supply primarily denotes delivering goods or providing services for a consideration. You also supply goods or services if you deliver or provide them free of charge, which is termed self-supply.

In order to determine whether goods or a service are to be taxed in Sweden, you must therefore know the place of supply and, in this case, whether the supply is considered as having taken place in Sweden. It is not always entirely self-evident where a supply is considered to have been provided. If you sell goods that you send to a private individual in another EU country, the main rule is that the supply is considered as occurring in Sweden. However, there are particular rules when distance sales to private individuals in other EU countries exceed certain turnover thresholds. A service that you purchase from a foreign entrepreneur can in certain instances be considered as having its place of supply in Sweden, although the actual work was done abroad.

If you send goods or supply services to a branch abroad, there is no supply, since the branch and head office belong to the same company. However, supply does occur if a parent company delivers goods or supplies services to a subsidiary company.

Many rules

The rules on foreign trade differ as to how they apply to goods as opposed to services. There are also different rules according to whether you trade with EU countries or with countries outside the EU.

Within the EU, free movement of goods and services applies because it is a single market, and there are therefore no border controls between member countries. This means that you as an entrepreneur must ensure that VAT is paid on both goods and services.

If you purchase goods from a country outside of the EU VAT will most often be payable in Sweden upon the import. If you are registered for VAT and make the purchase for your business the VAT is to be reported and paid to the Swedish Tax Agency. If you are not registered for VAT or you import the goods exclusively for private use the VAT on the import is to be paid to Swedish Customs.

If you purchase services from a country outside the EU, in certain cases you must account for VAT in the same way as in intra-EU trade. Sales to countries outside the EU (exports) are VAT-free.

There are several brochures on VAT

All these brochures can be downloaded or ordered at www.skatteverket.se. Brochures where there is a direct dial number can be ordered via the service phone at the Swedish Tax Agency.

Service phone (only in Swedish)

1. Dial 020-567 000.
2. Wait for an answer.
3. Dial the direct number.

Information about ...	Direct number
VAT and PAYE returns (SKV 409B) ¹	7702
Företagsregistrering (SKV 418) (Business registration) ²	7605
The VAT Brochure (SKV 552B) ¹	7607

Moms på nya bilar, motorcyklar, båtar och flygplan (SKV 556)² 7914
(VAT on new cars, motorcycles, boats and aircraft)

Frivillig skattskyldighet för moms vid uthyrning av lokaler (SKV 563)² 7611
(Voluntary VAT liability when letting premises)

Moms inom kulturområdet (SKV 562) (VAT in the field of culture)² *

How to recover value added tax on goods bought in Sweden (SKV 559), (Hur du får tillbaka moms på varor inköpta i Sverige). The title is in English but the text is in several languages including Swedish.*

¹ Available at www.skatteverket.se.

² Not available in English.

* PDF file at www.skatteverket.se

Abbreviations and terms

Abroad – all places outside Sweden.

Acquisition – purchase.

Arrival – Goods are brought to Sweden from another country.

Customs value in monetary terms – The value of the goods for purposes of customs duty as set by Swedish Customs. The value for customs purposes is included in the taxable basis on import, together with other state taxes and charges and ancillary costs.

EC country – Former designation for the areas comprising the EU value added tax area. It has been retained until further notice in older brochures and forms.

Economic activity – Any activity of producers, traders or persons supplying services, including mining and agricultural activities and activities of the professions. The exploitation of tangible or intangible property for the purposes of obtaining income therefrom on a continuing basis shall in particular be regarded as an economic activity.

Electronic service – Service supplied electronically, generally via the Internet.

EU country – Those areas that comprise the European Union VAT area, unless otherwise noted or is apparent from the context

EU sales list of goods and services – Mandatory EU sales list on the supply of goods and with effect from 2010, also the supply of services in VAT free sales to other EU countries.

Export – Sale of goods to a place outside the EU VAT area or supply of a service outside the EU VAT area.

Foreign entrepreneur – A trader who does not have a registered office for his business activity or a permanent establishment in Sweden and does not reside there permanently.

Foreign taxable person – A taxable person who does not have its seat in Sweden, nor a fixed establishment here, and is not resident in Sweden.

Goods – Material things such as raw materials, semi-finished and finished consumer or capital goods and also property (real estate). Gas, heating and cooling and also electricity are considered goods.

Import – Goods brought into Sweden from a place outside the EU value added tax area.

Input VAT – VAT that entrepreneurs pay on purchases for activities or calculate on purchases in the case of reverse VAT liability.

Intermediary – The party in a triangulation who purchases goods in order to re-sell them directly to a third party.

Intra-EU acquisition – Purchase of goods from another EU country when the purchaser pays VAT in Sweden. Replaces the previous term intra-Community acquisition.

Margin scheme – VAT is calculated on difference between the selling price and the purchase price.

ML – Value Added Tax Act (SFS 1994:200).

Output VAT – VAT that entrepreneurs charge their customers, or calculate themselves in the case of reverse VAT liability and account for to the state.

Quarterly account – Previous designation for the EU sales list of goods and services.

Reverse charge liability – Liability to report and pay VAT that is transferred to the purchaser.

Right to deduct – Right to deduct input VAT on, or the right to a refund of VAT for, purchases or imports for an activity that involves liability for VAT.

Self-supply – You deliver goods or supply services without payment, e.g. for private use.

Service – Something that can be supplied that is not goods.

Supply – Sales or self-supply.

Tax rate – percentage rate for calculation of output VAT (tax rate x taxable basis = VAT).

Taxable basis – The value on which VAT is calculated.

Taxable person – A person who independently carries out economic activity, regardless of the purpose or results of that activity. Employees cannot, within the framework for their employment, carry out such activity independently.

Threshold value – A value limit excluding VAT that determines whether the vendor (turnover threshold) or the purchaser (acquisition threshold) shall be registered for VAT.

Transfer – Goods are moved from one EU country to another without changing owner.

Triangulation – Trade in goods with three parties registered for VAT in different EU countries.

Value added tax return (VAT return) – Replaces the term VAT and PAYE return. In the brochure, VAT return, unless otherwise made clear by the context, also refers to the VAT appendix (SKV 2168).

VAT appendix – Form SKV 2168, which is used to report VAT in the income tax return. Please note that for financial years commencing after 31 January 2012, VAT is always to be reported in a VAT return.

VAT return – Return for reporting of VAT.

VAT number – VAT registration number.

Which areas are included in the EU VAT area?

The first thing that you must find out is whether you are trading with an EU country or a country outside the EU. EU or EU country refers here to the EU VAT area. The areas that this includes are shown in the table below.

States	Exceptions
Austria	
Belgium	
Bulgaria	
Croatia	
Cyprus, including The British base areas Akrotiri and Dhekelia	Those areas not controlled by the government of the Republic of Cyprus.
Czech Republic	
Denmark	
Estonia	
Finland	The province of Åland
France, including the Principality of Monaco	The french overseas departments (French Guyana, Guadeloupe, Martinique and Réunion)
Germany	The island of Helgoland and the area of Büsingen am Hochrhein
Greece	Greece Agion Oros (Mount Athos)
Hungary	
Ireland	
Italy	Livigno, Campione d'Italia and the Italian parts of Lake Lugano
Latvia	
Lithuania	
Luxembourg	
Malta	
Netherlands	
Poland	
Portugal, including the Azores and Madeira	
Romania	
Slovak Republic	
Slovenia	
Spain, including the Balearic Islands (Mallorca, Ibiza, Menorca and Formentera)	Ceuta, Melilla and the Canary Islands (Gran Canaria, Tenerife, Fuerteventura, Lanzarote, La Palma, La Gomera and El Hierro)
Sweden	
United Kingdom, included the Isle of Man	The Channels Islands (Jersey, Guernsey, Alderney, Sark and Herm) and Gibraltar

The EU VAT area does not include

- The Faroe Islands and Greenland
- Andorra
- San Marino
- Vatican state
- Aruba and Netherlands Antilles (Bonairre, Curaçao, Saba, Sint-Eustatius och Sint-Maarten)
- The French overseas territories.

Selling goods to another EU country

The general rule is that you must charge VAT if you sell goods to a customer in another EU country. The whole of the EU is a single market. There are, however, the following important exceptions.

Sales to customers with a VAT registration number

You may sell goods without VAT under the following conditions:

- The purchaser is registered for VAT in another EU country and cites the VAT registration number.
- The goods are transported from Sweden to the purchaser in another EU country.

You must be able to show that the purchaser is registered for VAT in another EU country and state the purchaser's VAT registration number on the invoice. If the VAT registration number is not valid, you should contact the purchaser.

You must also be able to prove that it is the purchaser's VAT registration number that is being cited. You can do so, for example, by checking that the details provided in various documents do relate to the alleged purchaser. This can be, for example, address, telephone number, contact name, shipping address and the identity of the recipient of the delivery.

If you do not know the purchaser and it is the latter who collects the goods, you should demand to see a registration certificate or similar document with a VAT registration number that you can check. You should also check that it is the purchaser, or someone who has the right to represent that person, who is collecting the goods. Save a copy of a passport page or other identification document. If it is not the actual purchaser or an independent carrier who collects the goods, you must also retain a copy of the document showing that the person accepting the goods does represent the purchaser.

Prove transport to another EU country

You must also be able to show that the goods have been transported to another EU country, although it need not be to the country where the purchaser is registered for VAT. If the goods are transported on your behalf by a carrier, there is usually no difficulty in ascertaining where they have been transported to. If you transport goods, be sure to have a document that shows where you have delivered them.

Goods that the purchasers collect themselves in Sweden are considered delivered there. This applies even if the goods are collected by a carrier on behalf of the purchaser. You can choose to still sell VAT free if you trust the purchaser and he obtains documentation that confirms that the goods are to be transported to another EU country.

In the view of the Swedish Tax Agency, the exemption from VAT on sales to other EU countries applies if your accounting records contain documentation showing that the above conditions have been met.

Particular rules apply to, for example, goods that include on-site assembly, which is described in more detail on page 13 under the heading "Assembly deliveries".

How do I check the purchaser's VAT registration number?

You can start by checking the number of characters, etc. using the summary on page 8. There are two ways to get a VAT registration number confirmed.

- Go to www.skatteverket.se and open the page "Check the purchaser's VAT registration number (Taxes/VAT /VAT in EU trade). Enter the number you want to check and the answer will appear within seconds.
- Call the Tax Information helpline on 0771-567 567.

You should print out and save the answer provided on the website. If you call Tax Information, you should make notes and retain them.

EU sales list of goods and services (recapitulative statement)

If you have sold goods VAT free to purchasers registered for VAT in another EU country, you must report the value of these deliveries in an EU sales list of goods and services. Read more about this under the heading "EU sales list of goods and services" on page 23.

During which period must I report sales of goods?

You must report the sales during the accounting period in which you issued the invoice. This applies if you issued the invoice in conjunction with or after delivery, but before the end of the time limit for invoicing. An invoice must be issued by the 15th day of the month after the delivery month at the latest. If you are delayed in issuing the invoice, you must nevertheless report the sale in the accounting period that includes the fifteenth day after the delivery month. If for example you deliver goods on 5 April, and issue the invoice on 20 April, the sale should be accounted for in April. If however you deliver the goods in May and issue the invoice in April (advance invoice), the sale must be reported in May. Read more under the heading "The relationship between the VAT return and the EU sales list" on page 27.

VAT registration numbers in the EU countries

Member state	VAT registration number with the country code ¹	Number of characters in addition to the country code
Austria	AT U99999999	9 characters ¹³
Belgium	BE 999999999	10 digits ²
Bulgaria	BG 999999999	9–10 digits
Croatia	HR 9999999999	11 digits
Cyprus	CY 99999999X	8 digits + 1 letter
Czech Republic	CZ 999999999	8 –10 digits
Denmark	DK 9999999	8 digits
Estonia	EE 99999999	9 digits
Finland	FI 9999999	8 digits
France	FR 9999999999	2 characters + 9 digits
Germany	DE 99999999	9 digits ¹²
Greece	EL 99999999	9 digits ³
Hungary	HU 9999999	8 digits
Ireland	IE 9X99999X	8 characters ⁴
Italy	IT 9999999999	11 digits
Latvia	LV 9999999999	11 digits
Lithuania	LT 99999999999	9 or 12 digits
Luxembourg	LU 9999999	8 digits
Malta	MT 9999999	8 digits
Netherlands	NL 999999999B99	12 characters
Poland	PL 999999999	10 digits ⁵
Portugal	PT 99999999	9 digits
Romania	RO 999999999	2–10 digits ⁶
Slovak Republic	SK 999999999	10 digits
Slovenia	SI 9999999	8 digits
Spain	ES X9999999X	9 characters ⁷
Sweden	SE 99999999999	12 digits ¹¹
United Kingdom	GB 99999999	9 digits
	GB 999999999999	12 digits ⁸
	GB GD999	5 characters ⁹
	GB HA999	5 characters ¹⁰

Explanations

9 = the character should be a number

X = the character should be a number or a letter

¹ Spaces included here after the country code for clarification.

² Expand older nine-digit numbers with an initial zero.

³ The country code does not comply with the ISO 3166 standard. Greek VAT registration numbers are shown as approved only if the company has specifically notified the national tax authority that it is trading with other EU countries.

⁴ The second character after the country code is a digit or a letter; the last character is always a letter. (Please note the differences between 1 and I and between 0 and O.)

⁵ Polish VAT registration numbers appear as approved only if the company has specifically notified the national tax authority that it is trading with other EU countries.

⁶ Numbers shorter than ten digits should not be expanded with initial zeros.

⁷ The first character after the country code or, in certain cases, the last character, or both these characters, is a letter. Spanish VAT registration numbers are only shown as approved if the company has specifically notified the national tax authority that it is trading with other EU countries.

⁸ Refers to companies that have separate VAT registrations for different branches.

⁹ Refers to governmental departments.

¹⁰ Refers to health care institutions; now normally replaced by nine-digit numbers beginning with the digits 654.

¹¹ The last two digits are always 01.

¹² A special registration number for EU trade that is designated as "Umsatzsteuer-Identifikationsnummer" ("Ust-Id Nr").

¹³ The first character after the country code is always the letter U. Designated as "UID-Nr."

Sales to customers without a VAT registration number

If your customer in the other EU country does not have, or has not provided a valid VAT registration number, you are to charge Swedish VAT, even if the goods are transported to another EU country.

If as a seller, you have acted in good faith and taken every measure which could be reasonably required, but cannot provide the purchaser's VAT number, you can nevertheless exempt the transaction from VAT in certain circumstances.

To sell goods without Swedish VAT to a customer who does not have a valid VAT registration number, you must be able to show that the buyer

- Is a taxable person
- Buys the goods in the capacity of a taxable person in another EU country
- Has carried out deliveries in another EU country giving right of deduction, or has made purchases during this or the previous year meaning that the turnover threshold has been exceeded in the destination country, or has applied for voluntary VAT registration.
- Has submitted an acceptable explanation as to why the VAT registration number could not be provided, despite that one should exist. The explanation may, for example, be that an application for registration has been sent to the national tax administration but the decision for registration has not yet been received.

If the customer is a non-taxable legal person, without a valid VAT registration number, you must be able to show that the buyer

- Makes the purchase in their capacity as a non-taxable legal person in another EU country
- Has made purchases during this or the previous year meaning that the turnover threshold has been exceeded in the destination country, or has applied for voluntary VAT registration.
- Has submitted an acceptable explanation as to why the VAT registration number could not be provided, despite that one should exist.

Normally it would be a customer who has not yet registered for VAT in another EU country, but who has applied to be registered for VAT there based on their purchase from you. In the same way a Swedish buyer will have to register for VAT when purchasing from other EU countries (see under heading "Purchases for a VAT exempt activity" on page 11), your customer in another EU country can be obliged to register for VAT in their home country as a result of their purchase from you. This applies for example, when the turnover threshold in the other EU country is exceeded.

Evidence of transport to another EU country

You must also be able to prove that the goods have been transported to another EU country. However this does not need to be to the country where the purchaser is registered for VAT. Read more about the evidence requirement under "Prove transport to another EU country" on page 7.

For sales of new means of transport, special rules apply, read more on page 12.

For sales of goods that are sent by you to a private individual or another purchaser that shall not be registered in another EU country, known as distance sales, specific rules apply (including turnover thresholds), read more on page 12.

Turnover thresholds

These details were taken from the EU Commission website in April 2015.

Member state	Turnover threshold	Value in euro
Austria	35 000 EUR	
Belgium	35 000 EUR	
Bulgaria	70 000 BGN	35 791 EUR
Croatia	270 000 HRK	35 621 UER
Cyprus	35 000 EUR	
Czech Republic	1 140 000 CZK	41 583 EUR
Denmark	280 000 DKK	37 498 EUR
Estonia	35 000 EUR	
Finland	35 000 EUR	
France	100 000 EUR	
Germany	100 000 EUR	
Greece	35 000 EUR	
Hungary	35 000 EUR	
Ireland	35 000 EUR	
Italy	35 000 EUR	
Latvia	35 000 EUR	
Lithuania	35 000 EUR	
Luxembourg	100 000 EUR	
Malta	35 000 EUR	
Netherlands	100 000 EUR	
Poland	160 000 PLN	39 822 EUR
Portugal	35 000 EUR	
Romania	118 000 RON	26 700 EUR
Slovak Republic	35 000 EUR	
Slovenia	35 000 EUR	
Spain	35 000 EUR	
Sweden	320 000 SEK	34 366 EUR
United Kingdom	70 000 GBP	97 656 EUR

The above threshold values for sales (turnover thresholds) should not be confused with acquisition thresholds. Read more about this under the heading "Purchases for a VAT exempt activity" on page 11.

Purchasing goods from another EU country

Purchases from a vendor registered for VAT

The customer accounts for VAT

Companies in other EU countries can sell you goods VAT free if you give the vendor your valid VAT registration number. In such a case, it is you personally who has to calculate the VAT on the goods value and account for it. This form of reverse charge liability is often called intra-EU acquisition. You have the right to deduct the VAT that you have calculated under the same rules that apply to other VAT. You account for the purchases in box 20 of the VAT return and for the output VAT in any of the boxes 30 to 32.

You must account for VAT in Sweden

If you are registered for VAT in Sweden, but the vendor has nonetheless charged VAT in another EU country, you must still need to calculate and account for Swedish VAT, which you calculate on the price, including the foreign VAT. This applies even if you have cited your VAT registration number.

To avoid taxation of goods in both countries, the vendor must send you a new invoice without VAT. The vendor can then credit or refund you the VAT amount.

The vendor must also disclose the correction in his or her EU sales list if it has been filed prior to this correction.

In what period should I account for purchases of goods?

When you purchase goods from EU countries and the rules of reverse charge liability apply VAT normally becomes chargeable when the goods are delivered. This means that you do not need to account for any VAT when you pay in advance for such purchases.

The timeframe for accounting for VAT on these purchases depends on the date of delivery and when the vendor issues the invoice. If the invoice is issued during or before the month of delivery, VAT should be accounted for in the delivery month. If the vendor issues the invoice in the month after the delivery or later, the VAT must be accounted for in the period that covers the calendar month after the delivery at the latest.

Please note that it is the timeframe for the vendor issuing the invoice that determines when the VAT is to be accounted for and not the moment you receive the invoice. If the goods are delivered in March, and the vendor issues the invoice in March and you receive

the invoice in April, VAT on the purchase must be accounted for in March. For more details refer to the section under the heading “The relationship between the VAT return and the EU sales list” on page 27.

The margin scheme for second-hand goods

You may use margin scheme if you have purchased goods from another EU country. Margin scheme means that when you sell secondhand goods under certain circumstances, you can choose to calculate the VAT on the difference between your selling price and your purchase price, instead of solely on the selling price. You can, for example, use margin scheme if you have bought a secondhand car from a private individual or a trader who in turn has applied the rules relating to margin scheme to his sales. In the latter case, the invoice should state that the vendor has used margin scheme.

Exemptions

You may not use margin scheme for example, if you have bought a car from a German car dealer, paid German VAT and then sold the car in Sweden. Nor may you use margin scheme if you have cited your VAT registration number and have thus purchased the car VAT free.

If you import, i.e., purchase from a country outside the EU, you can not use margin scheme when you sell the item. However, there are particular rules on the sale of artwork, collectors' items and antiques that you as a reseller have imported. In this case, you must first request this and after a decision from the Swedish Tax Agency, you may apply the margin scheme when you import and sell such goods.

Purchases from vendors who are not traders

You should not calculate and account for VAT on purchases from a vendor in another EU country who is not a trader, for example, a private individual. If you sell the goods, you should usually still account for output VAT. If they are secondhand, you may use margin scheme.

Exemptions

If you purchase a new means of transport, you should account for VAT yourself, even in those cases where the vendor is not a trader. You can read about new means of transport in greater detail under the heading “New means of transport” on page 33.

Purchases for a VAT exempt activity

In certain situations, even you who do not undertake any activities that are liable to VAT, should be registered for VAT and account for VAT on purchases of goods from other EU countries. This applies to

- traders who are not already registered for VAT (e.g., training companies) and
- legal entities that are not traders (e.g., non-profit organizations, pure holding companies, and certain public authorities).

VAT liability arises when the value of the purchases (excluding VAT) from other EU countries exceeds the acquisition threshold, i.e., SEK 90 000 per year. Sales up to the acquisition threshold are taxed in the vendor's home country, as long as you are not registered for VAT. If one year you exceed the acquisition threshold, you should be registered for VAT the following year too.

If you are registered for VAT solely for purchases of goods, you should account for the purchases and the output VAT in the VAT return but you have no right to deduct the input VAT.

Exemptions

Goods liable to excise duty (tobacco, alcohol and mineral-oil products) and new means of transport are taxed from the first crown in the country where they are consumed. You can read about this in greater detail in the section "VAT rules for private individuals" on page 33.

Currency

If your accounting currency is Swedish Kronor and the invoiced amount is in a different currency, you must convert the amount into Swedish Kronor. You should use the last known exchange rate at the time when the goods are delivered. Acceptable exchange rates are:

- The joint mid-price established by Nasdaq OMX Stockholm AB, which is published, for example, on the Riksbank website, **www.riksbank.se**.
- The exchange rate published by the European Central Bank.

If your accounting currency is the Euro and the invoice has been issued in a different currency, conversion should be calculated in the same manner, however to Euro.

Particular rules on trading in goods within the EU

Triangulation

Triangulation means that goods are sold between three different parties, for example, by A to B, who sells it on to C, and that the goods are transported directly from A to C.

If A, B and C are registered for VAT in three different EU countries, VAT is handled as follows.

A is registered for VAT in Sweden

A may sell VAT free to B if B cites a valid VAT registration number and A can show that the goods are transported to another EU country. A states his and the purchaser B's VAT registration numbers on the invoice to B.

In the VAT return A accounts for the sale in box 35 "Sale of goods to another EU country".

B is registered for VAT in Sweden

B is termed here the intermediary. B is not to account for the purchase as an intra-EU acquisition if he shows that the purchase has been made for a sale to C. As an intermediary, B may sell the goods VAT free to C, who cites his valid VAT registration number. On the invoice to C, B is to state his and the purchaser C's VAT registration numbers and that this is a case of a triangulation.

On the VAT return, B is to account for the purchase in box 37 "Intermediary's purchase of goods in a triangulation". B is to account for the sale in box 38 "Intermediary's sale of goods in a triangulation".

C is registered for VAT in Sweden

C is to account for the purchase as an intra-EU acquisition. C should therefore calculate the VAT himself and, depending on the VAT rate applicable, account for it in one of the boxes 30 to 32 "Output VAT on purchases in box 20–24" in the VAT return. C should account for the actual purchase in box 20 "Purchase of goods from another EU country".

A and B should also report their sales in their EU sales lists. Read more about this in the section under the heading "EU sales list of goods and services" on page 23.

The fall back provision

In order to ensure that goods are taxed in the EU, an intra-EU acquisition can in certain cases be taxed in the country where the purchaser is registered for VAT, instead of in the country to which they are transported. You can therefore be taxable for VAT in Sweden if, for example, you purchase goods in Germany and transport them to a customer in Denmark. Please refer to Example 7 on page 38.

Invoicing

Invoicing is governed by the rules in the VAT Act as to the details that an invoice should contain; please refer to "The VAT Brochure" (SKV 552B).

When selling to companies that have cited their VAT registration number in another EU country, you should state both the purchaser's and your own VAT registration numbers on the invoice. The invoice shall not include any VAT amounts. Instead, you should state that the customer will calculate and pay VAT on the invoiced amount, and you can write "Reverse charge". Alternatively, you can specify the relevant provisions of the VAT Act or the VAT Directive.

In the case of a triangulation, you should indicate this on the invoice, where you can, for example, write the word "trepartshandel" in Swedish, in the purchaser's language, or in English (Triangulation), German (Dreiecksgeschäfte), or French (Opération Triangulaire).

Distance sales

When you sell and ship goods to a non-taxable person in another EU country, you should charge Swedish VAT. For more information, see the heading "Sales to customers without a VAT registration number" on page 9.

There are, however, important exceptions. If you sell goods for more than a certain amount (turnover threshold) to such customers in another EU country, you become liable to pay VAT in the other country. You must therefore register for VAT there and charge that country's VAT on your customers. Registration in another EU country can therefore be needed in cases of mail-order selling or e-commerce to individuals in another EU country. Each Member State has set a turnover threshold for this type of sales (turnover thresholds, see table on page 9). For goods eligible for excise duty (tobacco, alcohol and mineral oil products) there is no turnover threshold. You are liable for tax and VAT registration in the other EU country for sales to private persons as of the first sale.

New means of transport

When you sell new means of transport that are transported to a customer in another EU country, you should not charge Swedish VAT. This applies regardless of who transports the goods (means of transport) to the other EU country.

If the customer does not have a VAT registration number, you must inform the Swedish Tax Agency if you have sold the new means of transport. This is done by sending a copy of the invoice to the Tax Agency, 771 83 Ludvika. Read more in the brochure "VAT on new cars, motorcycles, boats and aircraft"

(SKV 556). Read more about the purchase of new means of transport under the heading “New means of transport” on page 33.

Assembly deliveries

An assembly delivery refers to a sale of an item that is transported from a country within the EU to another in order to be assembled or installed there by the vendor or by an individual that the vendor engages for this purpose. The entire supply is then considered a sale of goods that is made in the country where the assembly takes place.

Swedish VAT is not to be charged if a Swedish vendor transports goods to another EU country in order to assemble them there.

If an item is sold and brought to Sweden from another EU country, in order to be assembled here by the vendor, the item is supplied in Sweden. If the vendor is a foreign entrepreneur, reverse VAT liability applies. This means that you as the purchaser must report VAT, unless the vendor has requested that the Swedish Tax Agency permit him to be liable for VAT in Sweden.

Further details of how transfers of goods between EU countries are to be treated with respect to e.g. assembly deliveries, are found under the heading “Transfer to own activity”.

Tenders

If an assembly or installation work is very extensive it is not considered a supply of goods (assembly delivery) but as a service. This may constitute, for example, a building tender. Read more about this under the heading “Property services” on page 16.

Sales on ships, aircraft or trains

Sales of goods to passengers on ships, aircraft or trains that operate between the EU countries are considered as having their place of supply in Sweden if the first place where passengers can embark is there. A return trip is considered as a separate transport and therefore sales during the return journey are taxed in the country where it begins.

Sales for consumption on board ships and aircraft in traffic between Sweden and overseas are however always considered as having their place of supply overseas.

Sales of goods on board a ship that goes from Sweden to Finland, but docks in Åland during the journey there are considered exports, as Åland is outside the EU VAT area. If the ship goes directly to Finland, Swedish VAT is to be accounted for in respect of on board sales, excluding the sale of goods to be consumed on board.

These provisions apply only to sales of goods. Serving food and drink on board is considered as a service. Read more about this under the heading “Restaurant and catering services” on page 19.

Sales to passengers on ships and airplanes that travel to countries outside the EU are considered exports. Read more about this under the heading “Sales on board ships and aircraft in international traffic” on page 28.

Transfer to own activity

The term transfer means a shipment of goods (movable property) between EU countries without a change in their ownership. For example, this can be a shipment from an activity in Sweden to an own warehouse in another EU country. Or transport of goods from Sweden to be used in a service that is performed in another EU country, e.g., a construction company that transports building materials from Sweden in connection with the performance of building services in another EU country. It can also be a shipment to a separate branch in another EU country. Since the branch and headquarters are the same legal entity, the goods do not change owner during the transfer.

If you carry out economic activity in another EU country, a transfer of goods to that country is treated in the same way as a supply which is exempt from VAT if the following conditions are satisfied:

- The goods are transported by you or on your behalf to your operations in the other country.
- The transfer is undertaken for the commercial activities that you undertake in the other country.
- The transfer will be taxed as an intra-EU acquisition in the other country. Please refer to the section under the heading “The customer accounts for VAT” on page 10.

The transfer may, of course, be made from a branch or the like in another EU country to the headquarters in Sweden. The transfer then becomes an intra-EU acquisition in Sweden, but does not involve any taxation in the other EU country. You should account for transfers from Sweden to another EU country in the EU sales list. Transfers to Sweden from another EU country must be reported in a corresponding manner there.

Sales between parent and subsidiary companies are taxed as a sale between completely independent companies since they are separate legal entities.

Sales to embassies etc.

You can sell goods VAT-free from Sweden to embassies, embassy staff and international organizations in other EU countries, if an equivalent sale would confer the right to a refund in the relevant EU country. To be able to sell VAT-free, the purchaser must show that the sale should be VAT-free by means of a certificate from a competent authority in his homeland. You must save the certificate in your accounting records.

Purchases from foreign entrepreneurs in Sweden

If you are registered for VAT in Sweden, you may be the one who should pay VAT if you purchase goods or services that are supplied or made available in Sweden by a foreign entrepreneur. This is called reverse VAT liability. You should then receive an invoice without VAT. On the invoice, the vendor (the foreign entrepreneur) should state your VAT-registration number and the provision that can be used in the case in question, in the VAT Act, his own country's VAT Act or the VAT Directive. Alternatively, the vendor can simply write that reverse VAT liability is to apply and the reason for this.

This provision has been introduced to simplify matters for foreign entrepreneurs. They no longer always need to be registered for VAT in Sweden.

Exemptions

Some transfers of goods should not be taxed as acquisitions in the other EU country and should therefore not be accounted for in the EU sales list. This applies in the following cases:

- When goods are to be supplied on board ships, aircraft or trains during the journey from one EU country to another EU country.
- When work on the transferred goods will be carried out in another EU country, and the goods subsequently will be returned to the person in Sweden who had transferred them. (The service provided is to be taxed as an acquisition in Sweden.)
- When an item is to be used temporarily in the other EU country in connection with the supply of a service, or for a maximum of two years.
- When an item is transferred for supply in another EU country and is considered there as a VAT-free sale to another EU country or an export. In order for this condition to be satisfied, the purchaser must be known at the time of transfer.
- When an item is transported to another EU country and the Swedish vendor is liable for VAT for this supply in this EU country under the "distance selling" rules. The Swedish vendor will then have to be registered for VAT in the other EU country.
- When an item is delivered in another EU country for assembly or installation and the Swedish vendor is taxable and registered for VAT in this EU country.

Country of supply when selling and purchasing services

A service must be taxed in the country where it is supplied (country of supply). If the service is supplied in Sweden, Swedish VAT must thus be charged if this is a taxable service. If the service is supplied abroad, Swedish VAT is not charged.

A vendor of a VAT taxable service which is supplied in Sweden should normally report this supply and the VAT in his or her VAT return.

However if a foreign entrepreneur sells a service to you as a Swedish trader, it is you as the purchaser of this service who, in certain cases, must report the supply and the output VAT (the purchase and the calculated output VAT) in your VAT return. Further details are found under the heading “Purchases from foreign entrepreneurs” on page 21.

The following remarks about the country of supply are aimed at those who sell services from their registered office or establishment in Sweden. All the rules pertaining to the country of supply that are applicable to sales to traders, also apply to foreign companies that sell services to Swedish traders.

Selling services – country of supply

In order to decide where a service is supplied and is to be taxed, you must above all consider the following:

- Is the purchaser a trader or someone who is not a trader?
- The type of service?

There are two main rules as to the place of supply of a service, one applying to selling to traders and one applying to sales to someone who is not a trader, and there are a number of exceptions to these main rules. In certain exceptions, the vendor may become liable to pay VAT in another country.

Taxable or non-taxable person

First, you must decide whether the person to whom you are selling or you as the purchaser are traders or not. Here, traders are considered not only entrepreneurs engaged in activities liable to VAT, but any person who carries out any economic activity, whether this involves liability for VAT or not. A dentist, whose business is VAT-exempt, is therefore regarded as a trader. Even companies that are not liable to pay VAT, due to their own country's rules on VAT exemptions for small businesses are traders.

All legal entities (e.g., limited liability companies, associations, foundations, public authorities and municipalities) that are registered for VAT are also traders, whether they are engaged in economic activity or not.

A VAT registration number (VAT number) should normally be sufficient to allow you as a vendor to be able to assume that the purchaser is a trader. A VAT registration number can be checked in a variety of ways, such as via the European Commission website, which can be accessed from the Swedish Tax Agency website. Note that if a VAT registration number is absent, this does not mean that the purchaser is not a trader. The decisive factor is, as mentioned above, whether economic activity is undertaken or not. On the other hand, traders that are liable for VAT should as a general rule be registered for VAT.

Main rule in selling to traders

The main rule when selling services to someone who is a trader is that the place of supply and of taxation of the services is considered to be in the country where the purchaser is established. To determine the country of supply under this main rule, you must decide

- whether the trader is acting in his capacity of trader
- the location of the trader's registered office or permanent establishment to which the service is supplied.

The condition that the purchaser should act in the capacity of a trader means that the purchase should be undertaken for his activity. If this is not the case, for example, if the service is intended for private use only, its supply is considered as having been made to someone who is not a trader.

If the purchaser acts in the capacity of a trader you must determine in which country his registered office or permanent establishment is located to which the service was supplied. If this is abroad, the place of supply of the service is abroad and no Swedish VAT should therefore be charged. If the purchaser has no registered office or permanent establishment, the place of supply of the service is where he is resident or ordinarily resident. A trader may have several permanent establishments in different countries. If this is the case, you must decide which establishment has made the acquisition.

If the place of supply of the service according to the above criteria is abroad, you should not charge Swedish VAT on the sale.

Purchasers in another EU country

If you have sold a VAT taxable service that is supplied in another EU country under the main rule on selling to traders, you should normally submit the details to the Swedish Tax Agency in the EU sales list. Read more about this in the section under the “EU sales list of goods and services” on page 23.

Main rule in selling to someone who is not a trader

The main rule when selling services to someone who is not a trader (e.g., a private individual) is that the place of supply of such services and of their taxation is considered to be in the country where the vendor is established. This means that you as a vendor with a registered office or establishment in Sweden must charge Swedish VAT irrespective of what country the purchaser is located in.

Exceptions to the main rules

There are a number of exceptions to the main rules. The following is a list of these sorted by the type of service that is involved. The services in question are:

- Intermediary services
- Property services
- Passenger transport
- Goods transport
- Loading and unloading
- Cultural, sporting, educational and similar services
- Valuation of, and work on, movable property
- Restaurant and catering services
- Short-term rental of means of transport
- Long-term hire of means of transport
- Miscellaneous services
- Digital services
- Services relating to ships or aircraft in international traffic
- Services relating to exports or certain imports.

Intermediary services

An intermediary service is present only if the service relates to one or more principal transactions. A supply of the product or service that is brokered should therefore take place. It is not sufficient that there is an objective that one or more principal transactions should come about, without these transactions actually taking place.

You do not need to charge VAT on the brokerage of certain services, even if the place of supply of the service is in Sweden. This applies subject to certain conditions, for example, the brokerage of:

- Securities and insurance policies
- Ships for commercial shipping or fishing
- Vessels for towing or salvage operations
- Aircraft used by airline companies that mainly operate commercial air traffic on international routes.
- Services relating to these means of transport

Intermediation for traders

When an intermediary service is supplied to a trader, the country of supply is usually determined in accordance with the main rule.

However, this does not apply if the place of supply of the brokered goods or services is considered as being outside the EU. In such cases, the intermediary service is supplied abroad, even if the customer is in Sweden. For intermediation relating to property, please refer to “Property services”.

Intermediation for someone who is not a trader

If you broker goods or a service on behalf of someone other than a trader, you must decide where the brokered goods or service (the principal transaction) are, or is, supplied. If the principal transaction is supplied abroad, the same also applies to the intermediary service. If the principal transaction is supplied in Sweden, so is the intermediary service. It is thus irrelevant in which country the purchaser is located.

For intermediation relating to property, see below.

Property services

The place of supply of services relating to a property is in the country where the property is located. This applies whether the purchaser is a trader or someone who is not a trader. This requires, however, that there is a direct connection with the property, which means that the object of the service should be the property, and not another property that is related to the first property.

If you sell property services relating to properties in other countries, which then are supplied abroad, you may in certain cases have to charge the other country's VAT. The VAT Brochure (SKV 552B) contains information on what counts as a property under the VAT Act.

Examples of property services:

- Construction and engineering works
- Repairs to and maintenance of property
- Construction management
- Drawing, project planning and comparable services
- Soil and ground surveys
- Logging and harvesting of crops
- Cleaning of premises and property maintenance
- Property administration (technical and financial)
- Property surveys
- Rental of premises
- Rental of hotel rooms
- Leasing a bridge or tunnel for traffic
- Property brokerage

Examples of services that are not property services:

- Advice or information regarding “the property market”
- Services relating to disputes involving a property contract
- Transport to and from a property
- Intermediary services where the property as such is not brokered, and there is only an indirect connection to the property, such as brokerage of accommodation (here the broker supplies the brokerage and not the actual accommodation)

- Administration of an estate by a liquidator or estate administrator, even if the estate comprises a property
- Rental of space for a vending machine on premises

If the service lacks a direct connection to a property, this exception does not apply. In this case, you must assess whether this service is covered by some other exemption from the main rules or by the main rules.

Specific provision on the leasing of a port or airport

Services pertaining to the leasing of a port or airport for ships or aircraft in international traffic are supplied abroad, even if the property is located in Sweden.

Passenger transport

Passenger transport is supplied here (in Sweden) if it does not to any extent take place in another country. If it takes place to any extent in a country other than Sweden, the service is supplied abroad, and, as a result, Swedish VAT should not be charged. This means that passenger transport that, e.g., takes place in Sweden and in international waters is supplied in Sweden as it does not take place to any extent in another country. This applies whether you provide the service to a trader or to someone who is not a trader.

The provisions relating to passenger transport also apply to luggage in conjunction with passenger transport and to, e.g., ferry crossings by coaches transporting passengers. Breakdown rescue of buses and cars is, however, considered as goods transport, even if passengers travel in the rescue vehicle.

Note that the services of travel agencies who are covered by the rules applying to profit margin taxation are specifically regulated. Read more about profit margin taxation in “The VAT Brochure” (SKV 552B) or at www.skatteverket.se.

Goods transport

Selling to traders

Goods transport services that are supplied to traders are usually assessed according to the main rule, i.e., if the service is supplied to a purchaser in Sweden, Swedish VAT is charged, otherwise it is not. It is irrelevant where the transport is actually undertaken.

However, the main rule is not applied in the case of:

- conveyance of letters in a mail business
- goods transport in connection with the import to Sweden or another EU country of goods covered by the particular rules on goods in certain warehouses (such as bonded or tax warehouses) or exports. The place of supply of the service is then abroad even if the purchaser of the service is in Sweden
- goods transport exclusively utilised or otherwise undertaken outside the EU. The place of supply of the service is then abroad even if the purchaser of the service is located in Sweden. If a Swedish com-

pany sells transport between two cities in the United States to another Swedish company, the vendor shall therefore not charge Swedish VAT.

Selling to someone who is not a trader

If you supply a goods transport service to someone who is not a trader, you must know whether or not to charge Swedish VAT, which depends on where the transport takes place.

Swedish VAT is to be charged

- if the goods transport is undertaken between two EU countries and the place of departure is located in Sweden or
- if the goods transport does not take place to any extent in a country other than Sweden. Goods transport that, e.g., takes place in Sweden and in international waters is thus supplied in Sweden.

All other goods transport is considered to be supplied abroad, e.g.,

- Goods transport that is undertaken between two EU countries and the place of departure is situated in another EU country than Sweden. However, you may be liable to report VAT in accordance with the rules of one of the other countries.
- Goods transport to or from a country outside the EU, even if part of the transport takes place in Sweden. This applies even if the part of the goods transport that takes place in another country outside the EU is of minor extent or this is done for transport technical reasons. Please note that no Swedish VAT is to be charged if the goods transport is considered to be supplied abroad.

Place of departure refers to the place where the goods transport actually starts. Any driving to a place where goods are collected or grouped, should therefore not affect the assessment of where the place of departure is situated.

Example 1

You transport goods from Malmö to Paris for a private individual. As the transport takes place between two EU countries and will start in Sweden, you should charge Swedish VAT. That the bulk of the transport takes place outside Sweden is irrelevant.

Example 2

You transport the Anderson family's household goods from Copenhagen to Stockholm on behalf of Mrs Anderson. The truck leaves Stockholm empty. No Swedish VAT is incurred, as the transport begins in Denmark.

Note, however, that the place of supply of goods transport relating to export or import of goods covered by the particular provisions applying to goods in certain warehouses is always abroad, irrespective of where the shipment takes place.

Particular rules regardless of purchasers

On import of goods, freight costs and insurance costs and other such ancillary costs which are to be included in the taxable basis in the calculation of the VAT on the import are excluded from VAT. Further details are found under the heading "On what amount is the VAT calculated" on page 30.

Compilation of rules on goods transport services

A compilation of rules on goods transport services, "Moms på varutransporttjänster – Omsättningsland" (SKV 557) (VAT on goods transport services - Country of supply), is available for downloading at www.skatteverket.se.

Loading and unloading

Selling to traders

Services relating to transport activities such as loading, unloading, goods handling and other services that are supplied to a trader are covered by the main rule.

The main rule, however, does not apply to loading and unloading that

- takes place in connection with exports
- takes place in connection with imports to Sweden or another EU-country
 - where the goods are placed in special warehouses, e.g., bonded or tax warehouses
 - relates to the temporary importation of the goods
 - relates to external transit of the goods
- is exclusively used or otherwise of benefit outside the EU.

In these cases, the service is supplied abroad even if the purchaser is located in Sweden.

Selling to someone who is not a trader

When selling this type of service to someone who is not a trader, the services are usually supplied where they are physically performed. If loading or unloading takes place in Sweden, you should therefore charge Swedish VAT, but not, however, if it occurs abroad. On the other hand, you may need to charge VAT according to the other country's rules. This is true regardless of where the vendor and the purchaser of these services, respectively, are established or domiciled.

Particular rules regardless of purchasers

If a service pertaining to loading and unloading is included in the taxable basis that applies to imports to Sweden or another EU country, this service is exempt from VAT regardless of who the purchaser is. Further details are found under the heading "On what amount is the VAT calculated" on page 30.

Cultural and similar services

Selling to traders

A service in the form of admission to an event is considered to be supplied in the country where the event takes place. This applies to events that are

- cultural
- artistic
- sporting
- scientific
- educational
- of an entertainment character
- similar to those listed above, e.g., trade fairs and exhibitions.

Admission refers to the right to be present at an event in exchange for a ticket or payment irrespective of how the payment is made. Examples of admission to an event are

- admission to shows, theatrical performances, circus performances, fairs, amusement parks, exhibitions and other similar cultural events
- admission to sporting events such as matches and competitions
- admission to educational and scientific events such as conferences and seminars
- admission to trade fairs.

The same applies to services in connection with admission, examples of which are cloakroom and toilet charges.

Other services with which a trader is provided and which are associated with an event are to be evaluated on the basis of the type of service that is actually provided. An example of services that do not constitute admission to an event but which are to be viewed as falling under the main rule is the trade fair attendance fee in the case of exhibitors.

Selling to someone who is not a trader

Services in connection with cultural, artistic, sporting, educational and scientific activities and also activities of an entertainment nature as well as similar activities such as trade fairs and exhibitions are supplied in the country where they are actually performed. The same applies to services that are ancillary to such services.

The term activity also includes, among other things, the admission to the aforementioned events under selling to a trader. Such admission is thus always taxed in the country where the event takes place even in the case of persons who are not traders.

The term activity also includes other services than those that constitute admission to an event.

Educational activities denote everything that can be considered as education irrespective of who provides it. Information such as tourist information and guide services are not considered an educational activity. If,

together with an item or service, you sell specific training that involves this item or service, this training is considered dependent on the item or service and it should be taxed in the same manner as that item and service.

Sporting activity refers to a service that enables an individual to practice a sporting activity, such as a ski-lift pass or admission to a gym or swimming baths.

Valuation of and work on goods that are movable property

Services relating to valuation of, and work on, goods that are movable property refer to e.g.

- assembly and installation
- repairs, service and maintenance
- working, alteration and painting
- upgrading and restoration
- melting and casting
- checking and analysis
- valuations, also in connection with insurance matters
- pet care services.

Selling to traders

Services relating to the valuation of, and work on, goods that are movable property which are provided to a trader are usually covered by the main rule.

However, the main rule does not apply in the following cases:

- The service is utilised or otherwise undertaken exclusively outside the EU. Its place of supply is then abroad even if the purchaser of the service is located in Sweden.
- The service relates to work on vessels or aircrafts in international traffic or other goods for use on such vessels or aircraft. The service is then supplied abroad even if the purchaser is located in Sweden.
- The service relates to work on an item that is movable property, which has been acquired or imported into the EU in order for it to be worked on, and is then transported out of the EU by the vendor, or by the purchaser if the latter is not established in Sweden, or on behalf of either of them. The service is then supplied abroad even if the purchaser is located in Sweden.

Selling to someone who is not a trader

The place of supply of services relating to the valuation of, and work on an item that is movable property, which are supplied to someone who is not a trader, is usually where they are physically executed. If the work is done in Sweden, you should therefore charge Swedish VAT. If it occurs abroad, you may need to account for VAT according to the other country's rules. This is true regardless of whether the vendor and the purchaser of services are respectively established or resident.

However, this does not apply in the following case:

- The service relates to work on an item that is movable property, which has been acquired or imported into the EU in order for it to be worked on, and is then transported out of the EU by the vendor, or by the purchaser if the latter is not established in Sweden or on behalf of either of them. The service is then supplied abroad even if the purchaser is located in Sweden.

Restaurant and catering services

The place of supply of restaurant and catering services is where they are performed. This applies whether the purchaser is a trader or someone who is not a trader. A restaurant in Sweden that supplies a cafeteria service should therefore charge Swedish VAT regardless of who purchases the service. Similarly, a catering service that is performed in Sweden is taxed there. If you sell catering services that are performed in other countries, then you should not charge Swedish VAT. However, you may be liable to account for VAT according to the other country's rules.

In order to be considered as supplying a restaurant or catering service, it should, in addition to food and/or drink, include various services that are directly related to the provision of food and/or drink. Examples of such services are laying tables, serving, clearing away dishes, washing up and the right to use specific premises and equipment in the form of tables and chairs.

Examples of a supply when there is no question of a restaurant or catering service is if this relates solely to the sale of prepared foods in a grocery shop, selling take-away food in a restaurant or when food and/or drinks are transported to the purchaser without additional services. In these cases the issue is instead one of a delivery of goods.

The place of supply of restaurant and catering services that are supplied on board ships or aircraft in international traffic is always considered as abroad. There are particular provisions relating to restaurant services on board trains.

Short-term hire of means of transport

Short-term hire of means of transport is to be taxed in the country where you make the means of transport available to the customer. This applies whether the purchaser is a trader or someone who is not a trader.

Short-term hire means that the customer may use the means of transport for a continuous maximum period of no more than thirty days. For ships a time limit of ninety days applies.

Examples of transport are

- cars, buses and tractors
- trailers and semi-trailers
- railway rolling stock, trams
- motorcycles
- bicycles
- vessels (ships and boats)
- aircraft (airplanes, helicopters, etc.).

Transportation aids such as containers and pallets are not considered means of transport.

A means of transport may be considered as made available to the customer at the place where the customer actually collects the means of transport. It is thus not the place where the customer obtains the key, or the means of transport becomes available in the legal sense, which shall be decisive.

VAT-free rental

In certain cases, you should not charge VAT on the rental of certain means of transport, even if the place of supply of the rental service is in Sweden. Rentals where an exemption from VAT may be applicable include:

- Ships for commercial shipping or commercial fishing
- Towing vessels
- Aircraft used by airlines companies that mainly operate commercial air traffic on international routes.

Long-term hire of means of transport

If means of transport are rented for a longer period than the 30 and 90 days that comprise short-term hire, the hire is considered long-term.

Sales to traders

Long-term hire of means of transport to traders generally fall under the general rule. The general rule however does not apply for renting of ships or aircraft in international traffic, see "Services relating to ships or aircraft in international traffic" on page 21.

Sales to non-traders

Long-term hire of means of transport to someone who is not a trader are deemed to be supplied in the country where the purchaser is established, has a permanent address or usually resides.

If the long-term hire concerns a pleasure boat and

- the pleasure boat is delivered in a EU country
- the lessor is based or established in that EU country
- the service is provided from that base or establishment the country of taxation is the EU country where the delivery occurs.

For example, the country of taxation is Sweden for a long-term hire of a pleasure boat that is delivered in Sweden to a Danish individual by a lessor established in Sweden from where the service is provided.

However, if the pleasure boat is delivered in Denmark to a Swedish individual and the lessor is established in Denmark, from where the service is provided, the country of taxation is instead Denmark.

Miscellaneous services

Miscellaneous services refer to the services that are sometimes called intellectual services. This group of services includes, for example, supply of legal services, consultancy services, publicity and advertising, infor-

mation, banking and financial services, insurance, staff, telecommunications, radio and television broadcasts and electronic services.

Selling to traders

Sales of this type of service to a trader are covered by the main rule.

Selling to someone who is not a trader

Sales of this type of service to someone who is not a trader are covered by the main rule, as the services are provided by companies within the EU to someone who is not a trader within the EU. If a Swedish company sells, e.g., an advertising service to a private individual in Denmark, Swedish VAT should be charged.

If, however, the sale is made to a country outside the EU to someone who is not a trader, the services are supplied abroad. It is a requirement, however, that the service is actually used outside the EU. If a Swedish company sells a legal service to a private individual in Norway in respect of a lawsuit in a Norwegian court, Swedish VAT should not be charged. However, you may be liable to account for VAT in accordance with Norwegian rules.

In the case of sale of electronic services to somebody who is not a trader, the service is deemed to be supplied abroad if the purchaser is established, domiciled or permanently resident in a country outside the EU. Where the actual use takes place is thus irrelevant.

Examples of electronic services are sales of software or of audio or video files that are downloaded from the Internet.

A Swedish company that sells audio files via the Internet to a private person resident in Norway should therefore not charge Swedish VAT even if the audio files are used by this private person in Sweden.

Digital services

Sales of electronic services, telecommunication as well as broadcasting are taxed in Sweden if the buyer is established here. This applies as from 1 January 2015 not only on sales to traders but also on sales to non-taxable persons.

If the service is provided to a trader establishment in another EU country, the information is to be filed in EU sales lists in order for the purchaser in the other country to be taxed there.

If the service is provided to a non-taxable person in another EU country the Swedish seller shall itself pay VAT in that country. The seller can do this via the new electronic service MOSS.

Examples of electronic services are sales of software or audio or video files which, for example, are downloaded via the internet.

Sales of electronic services via an intermediary

It is common that sales of electronic services are made via an intermediary, for example in virtual market-places. In these cases the starting point is that the supply of the electronic services is made to an intermediary, which in turn is deemed to be the seller of the services to the end consumer.

If it is stated explicitly in the agreement between the parties and in the invoice or receipt that it is the supplier which is the seller, the supplier is deemed to be the seller to the end consumer. Even if this is the case, the intermediary is deemed to be the seller of the services if it is the intermediary which approves the billing of the end consumer, approves the delivery of the services, or establishes the general terms and conditions for providing them.

This means that if you sell an electronic service via an intermediary the starting point is that your sale has been made to the intermediary. If the intermediary is a taxable person the sale is covered by the main rule and is supplied in the country in which the intermediary is established.

The place of establishment, domicile or permanent residence on a sale to someone who is not a taxable person

It can be difficult for you as a seller to find out where the buyer is domiciled. Some circumstances which suggest a specific country of domicile are:

- If the services are sold at a particular place which requires physical presence, for example a telephone booth or an internet café, it is presumed that the buyer resides in the country where, for example, the internet café is located.
- If the services are sold via a fixed land line, it is presumed that the buyer is domiciled where the fixed land line is installed.
- If the services are sold via a mobile network, it is presumed that the buyer is domiciled in the country which appears from the country code for the SIM card which the buyer uses.
- If the buyer has to use a decoder or a viewing card in order to be able to receive the services, it is presumed that the buyer is domiciled in the country to which the decoder or the viewing card is sent.

If these circumstances cannot be used, you must have two different evidentiary documents which show where the buyer lives. Such evidentiary documents may be the buyer's billing address, IP address of the buyer's computer, bank card information or other documents about the buyer which you have access to.

If it appears that the buyer is domiciled in another EU country you as the seller are to pay the VAT there. How you can do this appears under the heading "Specifically on the sale of digital services" on page 22.

Services relating to ships or aircraft in international traffic

The place of supply of services relating to ships or aircraft in international traffic, including the leasing of ports or airports, or services relating to equipment or other goods for use on such ships or aircraft, is abroad, regardless of whether the purchaser is a trader or someone who is not a trader.

Services relating to exports or certain imports

The place of supply of services relating to the loading, unloading, transportation or other services in conjunction with exports and imports of goods, when imported goods are not taxed at the Swedish Customs because of the rules relating to, for example, tax warehouses, is abroad.

Sales of services to international organisations in other EU countries

Services may be sold VAT-free to EU institutions and international organisations in other EU countries if an equivalent sale would entail entitlement to a refund in the EU country in question. In order for VAT-free sales to be made, the purchaser must demonstrate that VAT should not be charged by means of a certificate from the competent authority in his home country. The vendor must keep this certificate in his accounting records.

Who must pay the VAT?

As previously mentioned, tax is charged in Sweden, if a VAT-liable service is supplied there. It is then normally the vendor who is VAT liable for this supply and who should thus report the supply and the VAT in his VAT return.

When a foreign entrepreneur sells services that are supplied in Sweden, to a person who is a Swedish trader, it is in certain cases the latter who becomes VAT liable for the supply, i.e., on account of what is termed reverse VAT liability. It is the purchaser who reports the supply (the purchase) and the calculated output VAT on the supply (the purchase) in his VAT return. Further details are found below under the heading "Purchases from foreign entrepreneurs".

Please note that this section deals only with VAT liability when it involves trading in services that are not governed by the rules relating to reverse VAT liability in the construction sector. Further details of these rules can be found at www.skatteverket.se.

Purchases from foreign entrepreneurs

If a service is supplied in Sweden under the main rule and the vendor is a foreign entrepreneur, it is the Swedish trader who purchases the service who is liable for tax (reverse VAT liability). As can be seen from the heading "Taxable person or non-taxable person" on page 15, a purchaser may be considered a trader even if the latter undertakes only VAT-free operations.

Example

A foreign entrepreneur sells consultancy services to a Swedish dentist. The purchaser is a trader although the latter undertakes only VAT-free operations. The service falls under the main rule and is supplied in Sweden as the purchaser is a trader whose registered office is located here. Since the vendor is a foreign entrepreneur, the purchaser becomes liable for tax (reverse VAT liability). The dentist must therefore register for VAT and report the supply (the purchase) and the calculated output VAT on the supply (the purchase) in his VAT return.

If a foreign entrepreneur sells a property service that is supplied in Sweden on account of the property being located there, and the purchaser is a VAT-registered trader, reverse VAT liability applies. A foreign entrepreneur may request, however, to register as liable for VAT on the sale of property services. In such cases it is the foreign entrepreneur who is liable. However, this is not the case, if the rules relating to reverse charge liability in the construction sector are applicable.

In the case of other services where the place of supply is in Sweden, it is the foreign vendor who is liable for Swedish VAT and should thus charge it. The vendor must therefore register in Sweden as liable for VAT.

What is a foreign entrepreneur?

A foreign entrepreneur refers to a trader who does not have his economic activity or a permanent establishment in Sweden and is also not resident or ordinarily resident here. A company with its registered office in Sweden can therefore never be considered a foreign entrepreneur.

A company that has its registered office in another country and a permanent establishment in Sweden can, however, be equated with a foreign company in determining its liability for VAT, despite the Swedish permanent establishment. However, this applies only if the permanent establishment is not involved in selling the service.

Example

A German translation company has its headquarters in Berlin and a permanent establishment in Stockholm. You contact the Stockholm office to get a business document translated from Russian to Swedish. The permanent establishment in Stockholm has the expertise to translate only between German and Swedish, and therefore asks you to send the document to the head office where this expertise is available. The head office produces the translation and returns the documents to you. The Swedish permanent establishment has participated in the sale by referring you to its German head office. The translation firm will therefore be liable for tax on the supply and must charge Swedish VAT on the invoice.

Specifically on the sale of digital services

If you have sold digital services to someone who is not a taxable person and is domiciled in an EU country you must pay the VAT in that country. In order to pay the VAT, you can either register yourself for VAT in the country involved or avail yourself of the Swedish Tax Agency's e-service MOSS. If you register yourself for VAT in the other countries, you will report and pay the VAT directly to them, if you use MOSS reporting and payment of VAT in the respective countries will be made instead to the Swedish Tax Agency.

Filing a VAT return in the case of reverse charge liability

If you purchase a service from a foreign trader where you are liable to report output VAT (reverse VAT liability) in your VAT return, you must use the following procedure.

If the place of supply of the service is in Sweden due to the main rule, the amount invoiced, excluding VAT, should be recorded in box 21 of the VAT return if the vendor is a trader within the EU. If the vendor is a trader outside the EU, you must report the amount in box 22. You then calculate on the invoiced amount excluding VAT, how much VAT you must pay and report this in box 30 to 32 in the VAT return.

If the service is supplied in Sweden due to the fact that it is a property service, the invoiced amount excluding VAT is recorded in box 24 of the VAT return. You then calculate on the invoiced amount excluding VAT, how much VAT you must pay and report this in box 30 to 32 in the VAT return.

Currency

If the currency used for your accounting is Swedish Kronor and the invoice is in a different currency, you should calculate the value in Swedish Kronor. You should use the last known exchange rate at the point when the service are delivered. If your accounting currency is Swedish Kronor and the invoiced amount is in a different currency, you must convert the amount into Swedish Kronor. You should use the last known exchange rate at the time the service has been supplied. However, if you have made an advance payment, you must use the most recent exchange rate at the time of the advance payment.

If the purchase comprises building or construction services regarding land or property, specific rules apply. If you have received such an invoice, you should use the most recent exchange rate registered at the date of the invoice. However, if you have made an advance payment before receiving an invoice, you should use the latest registered exchange rate at the time of your payment. Sometimes the invoice takes time to arrive after the service is provided. If you have still not received the invoice at the end of the second calendar month after the service is provided, you should use the most recent exchange rate after the supply.

Acceptable exchange rates are:

- The joint mid-price established by Nasdaq OMX Stockholm AB, which is published, for example, on the Riksbank website, www.riksbank.se.
- The exchange rate published by the European Central Bank.

If your accounting currency is the Euro and the invoice has been issued in a different currency, conversion should be calculated in the same manner, however to Euro.

EU sales list of goods and services (recapitulative statement)

What is an EU sales list?

An EU sales list is a compilation of details by purchaser of the value of goods and services you have sold VAT-free to other EU countries.

Who should file the EU sales list?

You should file the EU sales list if you

- have sold goods VAT-free due to the fact that the purchaser has cited a valid VAT registration number and the goods have been transported to a purchaser in another EU country
- have transferred goods from your activity in Sweden to an activity that you undertake in another EU country
- have sold a service VAT-free according to the main rule to a trader who has a VAT registration number in another EU country.

You can read more about the rules under the headings “Sales to customers with a VAT registration number” on page 7, “Transfer to own activity” on page 13 and “Main rule in selling to traders” on page 15.

You should not provide details if you

- sold the goods VAT-free for some other reason than that the purchaser was registered for VAT in another EU country where the product was sold
- used profit margin taxation
- sold a service VAT-free according to the main rule to a taxable person in another EU country who does not have a VAT registration number, e.g., when the buyer’s activity is not VAT-liable in the other EU country
- sold a service VAT-free according to the main rule to a taxable person in another EU country but the service is not VAT-liable in the other EU country.

The details that you provide on the EU sales list are used in other European countries to check the purchasers’ VAT records. Similarly, the Swedish Tax Agency uses the details that your suppliers in other EU countries have filed to check your VAT reporting.

How often should I file the EU sales list?

The main rule is that you should file the EU sales list every calendar month for goods and every calendar quarter for services.

File a sales list for

- services: every calendar quarter
- goods: every calendar month
- goods and services: every calendar month

You may apply to be allowed to report every calendar quarter

If you have to report the value of the goods, you may ask to be allowed to file the EU sales list every calendar quarter instead of every month. The condition is that the total value of sales and transfers of goods between EU countries does not exceed SEK 500 000 during the calendar quarter in which you are applying or in any of the four preceding calendar quarters.

If the Swedish Tax Agency approves your application, you commence the new procedure for filing EU sales lists from the first calendar quarter after the calendar month in which the tax authority approved your application. As soon as the value of your sales and transfers exceeds the maximum amount, the Swedish Tax Agency will rescind its decision. If this happens, you must provide the details for the month or months that have elapsed before the twentieth day (or the twenty-fifth day for electronic filing) of the month following the month in which the amount was exceeded.

You can apply electronically or on the form “Ansökan, Periodisk Sammanställning” (SKV 4853)(Application, EU Sales List) which you can download from the Swedish Tax Agency’s website. You apply on line through the Swedish Tax Agency’s e-service “Application for quarterly EU Sales list”.

When should I file the EU sales list?

The EU sales list must be received by the Swedish Tax Agency no later than the twentieth day of the month after the expiry of the period (month or quarter) in which you have sold goods or a service that are to be reported. If you file details electronically, they must have been received by the twenty-fifth of that month. If the twentieth or the twenty-fifth is a Saturday, Sunday or a public holiday the deadline is the following working day.

How should I file the EU sales list?

You can file an EU sales list in one of the following ways:

- Electronically using the Swedish Tax Agency's e-service "EU Sales list"
- Electronically using the Swedish Tax Agency's file transfer service
- On the form (SKV 5740)

File transfer is best suited to companies that have to file a large number of details.

You can use the electronic services without prior notification of the identity of the person filing the information, who must log in using e-identification, however.

How do I obtain forms?

You must use a form on which the Swedish Tax Agency has filled in the details of your company and provided a code for the period to which they refer.

If you file your EU sales list on a form punctually, you will automatically receive a new form mailed to your home address for the next month or quarter depending on the accounting period. The Swedish Tax Agency has only limited scope for dispatching forms on the basis of information provided in your VAT return. If you cannot file the data electronically, you must request a form in good time.

You can order forms for the EU sales lists from the Swedish Tax Agency's ordering service or via the service line 020-567 567. You can also pick up forms at your nearest service office.

Must I file an EU sales list if I do not receive forms?

Yes, the obligation to provide an EU sales list does not depend on whether you have received forms. It is always your responsibility to file an EU sales list for the correct period, even if you do not receive any form mailed to your home address or have received a form for the wrong period.

If I receive forms but am not obliged to provide details?

You should file an EU sales list only for those periods when you are obliged to provide details. If you receive forms for a period, although you are not to provide data for the period, you should check the details you provided in your VAT return. If you have incorrectly entered amounts in any of boxes 35, 38 or 39, you should correct the details in the VAT return. If you have received forms because you filed an EU sales list for a previous period, you do not need to do anything.

What details should I provide in the EU sales list?

For sales, please provide details of

- the VAT registration number that your purchasers have cited
- the total value of all goods and services respectively for each purchaser during the period covered by the EU sales list.

You should also provide details of VAT registration numbers and the goods value in the EU sales list for what is termed a triangulation (see page 12) and transfers of goods (see page 13).

If you are registered for VAT in another EU country and transfer the goods from your activity in Sweden to, for example, a branch or an own warehouse in the other EU country, you should file details of the transfer in the EU sales list. You must state your own VAT registration number in the other country. Please state the goods value as the total acquisition price of the goods transferred or the equivalent value. Read more about this under the heading "Transfer to own activity" on page 13.

How do I fill in the EU sales list?

The numbers refer to the various fields on the form.

1 Purchaser's VAT registration number including country code

The purchaser's VAT registration number consists of a two-letter country code, followed by up to twelve characters. Valid characters are the digits 0–9 and the letters A–Z. You should not include any hyphens, full stops or spaces. Please also refer to the section under the heading "How do I check the purchaser's VAT registration number" on page 7.

For a transfer of goods to own activity in another EU country, you as a purchaser should state the VAT registration number of your company in the other country.

Checks

The Swedish Tax Agency checks the VAT registration numbers that you state. If a number is not structured according to that country's rules, you will receive a query ("Request for Clarification").

All VAT registration numbers are checked later in the purchaser's country. If the check shows that a VAT registration number belongs to a customer who was not registered for VAT or became registered during the period to which the report refers, this is reported back to the Swedish Tax Authority from the other country. You will then receive a query ("Incorrectly reported information"). Such a query may come long after you filed the details and you may receive queries on several different occasions, according to when the Swedish Tax Agency received reports back from each country.

2 Value of supplies of goods

For every purchaser or recipient of the goods in another EU country, enter the total value of the following:

- Your sale of goods (the invoiced amounts), including delivery charges and other costs that you have charged the customer other than interest. Pay particular attention to the question of advances on page 27.
- Credit invoices that you issued purchasers for deliveries during the period to which the EU sales list refers or for deliveries that you have recorded in an earlier EU sales list.
- The value of goods that you transferred from the activity in Sweden to an own activity in another EU country. This applies only if the transfer is treated as an intra-EU acquisition of goods in the country to which the goods are transported.

3 Value of a triangulation

Here you as the intermediary are to report re-sales in a triangulation. Read more about this under the heading "Triangulation" on page 12. You must report the amounts that you invoiced your customers.

4 Value of services supplied

For each purchaser of services in another EU country, enter the total value of the following:

- Your sale of services (the invoiced amounts), including other costs of their supply that you charged the customer other than interest. Pay particular attention to the question of advances on page 27.
- Credit invoices that you issued purchasers for supplies during the period to which the EU sales list refers or for those that you have recorded in an earlier EU sales list.

You must for every purchaser specify the total value of supplies of goods or the equivalent in the case of transfers of goods, the total value of triangulations and the total value of services. Every VAT registration number may thus only appear once in the EU sales list.

You should specify the value in Swedish kronor. Do not enter ören. Enter amounts less than SEK 0, with a clear negative sign (-) before the amount. This may be relevant if you have issued credit invoices to a particular purchaser to a higher value than your sales to this purchaser.

5 Page Numbers

If an EU sales list contains several pages, enter on each page the page number and the total number of pages.

Example

If a report comprises five pages and you are filling in page 3, you should write 3 in the "Page No" and 5 in the field "of a total of".

6 Period Codes

Period codes are structured according to the following examples:

Months		Months	
1501	January 2015	1507	July 2015
1502	February 2015	1508	August 2015
1503	March 2015	1509	September 2015
1504	April 2015	1510	October 2015
1505	May 2015	1511	November 2015
1506	June 2015	1512	December 2015

Quarters	
15-1	January – March 2015
15-2	April – June 2015
15-3	July – September 2015
15-4	October – December 2015

7 Signature

The person filing the details must sign the form. Please give the telephone number and e-mail address of someone who can answer questions about these details. If the EU sales list comprises several pages, a signature etc. on the first or last page suffices.

1	2	3	4
Köparens/mottagarens VAT-nr (inleds med landskod)	Värde av varuleveranser per köpare/mottagare	Värde av trepartshandel per köpare/mottagare	Värde av tjänster per köpare/mottagare
FI 01409351	16400		
DK 31283522	21700		
ES A28480514	3200	13600	15300
DK 24657253	-3800		22300
DK 88146328			

SKV 5740 08 01 LA 09-09

5 ☐ ☐
Sida nr av totalt

Underskrift

Underskrift (uppgiftslämnare)

7

Namnförtydligande


Per Persson

Telefonnummer (uppgiftslämnare)

0121-45690

E-postadress

pelle@filmkopia.se

Particular questions

The relationship between the VAT return and the EU sales list

There are specific boxes in the VAT return for those sales that you should report in the EU sales list.

- 35 Sale of goods to another EU country
- 38 Sales of goods by an intermediary in a triangulation
- 39 Sales of services to traders in another EU country in accordance with the main rule.

In order to ensure agreement with the details that you should file in the VAT return and in the EU sales list, there are also particular rules as to when you should report these transactions in the VAT return (obligatory reporting applies). Regardless of whether you use the invoicing or final-accounts method, you must report a sale of goods when you have delivered the goods and invoiced the purchaser, but not later than the fifteenth day of the month after the delivery. Note that invoicing and the subsequent accounting should be done no later than the fifteenth day of the month following the delivery.

You must account for the sale of a service when the service is provided. However, if you receive payment in advance, you should account for the sale when you receive the payment. If you have not received payment in advance you may, for practical reasons, account for the sale when invoicing the customer rather than when providing the service. Note that invoicing and the subsequent accounting should be done no later than the fifteenth day of the month following the supply of services.

If you file the VAT return and the EU sales list for the same period, the amounts should match. If you file, for example, the EU sales list for the calendar quarter, but the VAT return every month, the sum of the amounts in each box of the VAT return for three months should agree with the details that you should file in the EU sales list.

When should I report a sale in the EU sales list?

You should report sales of goods and services in the EU sales list for the same periods for which you must report the sales in the VAT return.

If you undertake part deliveries of goods in different periods, you must report each one in the respective EU sales list.

Advances

You should report an advance for the delivery of goods in the EU sales list for the period in which the goods have been delivered.

If you received an advance for a supply of a service, the advance should be reported in the period in which you received the advance.

Currency conversion

If you have invoiced in a currency other than Swedish kronor, you should either convert it into Swedish kronor using the exchange rate on the invoice date or the exchange rate on the fifteenth day of the month following the month of delivery. Use whichever date occurs first.

You should use the same method of currency conversion for the entire period covered by the EU sales list.

Accounting

Your records must be organized so that you file correct details in the EU sales list, VAT return and income tax return. It should also be possible to check these details. Deliveries to purchasers who are registered for VAT in other EU countries are to be specified for each customer. In your accounts, you must also distinguish between such sales and exports. Furthermore, acquisition of goods from other EU countries must be able to be distinguished from the acquisition of goods from countries outside the EU and from the acquisition of services from all countries outside Sweden.

If a transfer of goods to other EU countries does not appear in your usual accounts you must make a separate list.

Corrections and amendments

If you have filed incorrect details in an EU sales list, you should file a corrected EU sales list for the same period. You do not need to fill in the entire EU sales list again, but only the lines of details that you need to alter or add, and also the correct value of deliveries of goods and the value of triangulations in these lines. If a previously filed EU sales list line should be deleted, enter SEK 0 as the value for that VAT registration number.

You can undertake this correction on the form for the current period or in a letter containing similar details. If you file the EU sales list electronically, you can of course also make corrections and additions in the same way.

Alterations that you normally make to the current accounts, such as customer credits, quantity discounts, determined retroactively etc., should be reported in the EU sales list for the period after you printed, or ought to have printed, the credit or additional invoices for these changes. If you made any changes to the records, you should include these amounts with other supplies for the same VAT registration numbers during the same period. If the amount to be recorded is less than SEK 0, indicate this by a clear negative sign (-) in front of the amount.

Extension and late submission penalty

You cannot be granted an extension of time for filing the EU sales list. If you do not file an EU sales list in time, you will incur a late submission penalty. You can, however, be excused this penalty, e.g., if you are ill.

Exports of goods

Exports are VAT-free

You should not charge VAT on exports, but you are still entitled to deduct it under the general provisions. You have to demonstrate or substantiate that these transactions are exports. Please also refer to the section under the heading “Confirm the delivery” on the next page.

What are exports?

Exports of goods refer to the fact in accordance with the main rule that in your professional activity in Sweden you supply (sell) goods outside the EU. The activity of Swedish companies in countries outside the EU, for example, sales by a branch, thus constitute exports. Exports are also considered to be sales in the following cases:

- Direct export to a location outside the EU VAT area
- Cash and carry sales to foreign entrepreneurs
- Delivery to an export shop
- Delivery to ships or aircraft in international traffic
- Sales on board ships and aircraft in international traffic
- Delivery of temporarily registered cars and motorcycles
- Delivery of cars and motorcycles outside the EU VAT area
- Sales to persons residing outside the EU (tax-free)

Direct export to a location outside the EU

You are a vendor, and you yourself transport, or allow someone else to transport, goods from Sweden directly to a place outside the EU VAT area. Transport may be undertaken by a freight forwarder or a transport company. This is an export even if transport is supplied on behalf of the purchaser. The transport must go from Sweden to a place outside the EU VAT area. This is a direct export even if the person who transports the goods trans-ships them and thus briefly stores the goods for logistical reasons. If goods are transported via another country for technical reasons, this is also an export.

If you deliver goods in Sweden to a Swedish company, which in turn directly exports them, this is not an export. This applies even if the goods are delivered to the quayside and your customer has already re-sold the goods abroad.

Cash and carry sales to foreign entrepreneurs

A foreign entrepreneur collects goods in Sweden or in another EU country for direct removal to a location outside the EU VAT area. The goods must be inten-

ded for the entrepreneur's activities abroad. Even if the goods are collected by the purchaser, it is you as the vendor who must be able to demonstrate or substantiate that the prerequisites for export have been met.

Delivery to an export shop

You deliver goods to an export shop that is allowed to sell them tax-free. Export shops are found at certain airports and are permitted to sell spirits, wine, beer, tobacco, perfume and other cosmetics, chocolates and sweets tax-free to passengers travelling to destinations outside the EU VAT area.

Delivery to ships or aircraft in international traffic

You supply goods for

- use on board ships or aircraft in international traffic
- sales on board ships or aircraft in passenger traffic between Sweden and countries outside the EU
- sales on board ships or aircraft in traffic between EU countries and the goods are foodstuffs or food additives and are not subject to excise duty.

Use on board means that the goods are used on board the ship or aircraft.

International traffic means that the ship goes to a foreign port or the aircraft lands at a foreign airport. This assessment is not affected if the vessel calls at one or more Swedish ports or if the aircraft stops over in Sweden on its journey overseas. Ships, boats and aircraft in private use are not considered as operating in international traffic.

In the case of deliveries to vessels, restrictions apply to vessels in traffic between Sweden and Åland and also Sweden and Norway. Only spirits, wine, beer, tobacco, perfume, other cosmetics, chocolate and confectionery may be supplied free of VAT. Alcoholic beverages may not be supplied free of VAT to ships operating between ports north of Lysekil and east of Risör. The Swedish Customs Authority may allow a dispensation for substantial year-round traffic.

Sales on board ships and aircraft in international traffic

Serving and selling goods intended for immediate consumption on board ships and aircraft in international traffic shall be regarded as exports. In addition to goods subject to excise duty, only foodstuffs and food additives may be allowed. Sales of other goods cannot be considered as being undertaken for immediate consumption on board but only to allow the passengers to take the goods away with them.

Sales of temporarily registered cars and motorcycles

You sell a car or motorcycle to a private individual, e.g., a tourist who collects the vehicle in Sweden.

The following conditions must be satisfied:

- The vehicle should be temporarily registered.
- The purchaser should be resident or residing permanently outside the EU VAT area.
- You should be able to show that the vehicle is being permanently transferred to a location outside the EU VAT area before the end of the sixth month following the month of delivery.

You will become liable for tax for this sale yourself at the end of the sixth month following the month of delivery, unless you can show that the vehicle has been taken to a location outside the EU VAT area before then.

A vehicle that will not be used permanently in Sweden, may, upon application by the purchaser, be registered temporarily in the following cases:

- The vehicle is new or second-hand, and the purchaser is permanently resident abroad, or a legal entity (e.g., a company) whose registered office is abroad.
- The vehicle is new and the purchaser is a permanent resident of Sweden or a legal person (e.g., a company) whose registered office is abroad. The purchaser intends to move abroad within three months of the date on which the Swedish Transport Agency has granted temporary registration.
- The vehicle is new and the purchaser is a Swedish overseas authority.

New is considered as applying only to vehicles that have never been in traffic and have only been pre-registered in Sweden, i.e., registered and simultaneously notified as having been taken off the road.

You can apply to the Swedish Transport Agency for temporary registration.

Delivery of cars and motorcycles outside the EU

If you sell cars and motorcycles that are not temporarily registered or trucks and buses, the general provisions apply in determining whether the sale should be treated as an export. In general, the export is not considered confirmed until definitive deregistration of the vehicle has occurred in Sweden.

Sales to individuals resident outside the EU (tax-free)

You can subsequently consider as exports sales to visitors (tourists and others) from countries or territories outside the EU VAT area. In the case of visitors residing in Norway or on Åland, special rules apply. Read more about this in the brochure “How to recover value added tax on goods bought in Sweden” (SKV 559).

Confirm the delivery

For you to be allowed to report the sale as an export, you must be able to show or substantiate that the goods have been delivered to a location outside the EU or that the sale is considered as an export for other reasons.

That goods have been delivered to a location outside the EU can be confirmed by, for example, freight forwarding or shipping documents. EAD, Export Accompanying Document (document code N830) stamped by the customs authority where the goods left the EU, can also show that the goods have been exported. On the other hand, having received a payment from a country outside the EU does not suffice as evidence.

It is especially important that you can confirm an export in the case of cash and carry sales, i.e., in those cases where you have delivered the goods in Sweden or in another EU country to a trader who himself takes them to a country outside the EU VAT area.

Advances

If it is established that a product is to be exported, you should not charge VAT on advance payments.

You must also be able to substantiate that an advance relates to an export. For example, there should be both an order form and an order acknowledgment.

Aid consignments

The rules on exports also apply to relief organizations. This means that organizations must pay VAT on purchases in Sweden if the goods are delivered there. This applies even if the goods later form part of a groupage by the organization that is to be transported to a place outside the EU VAT area.

Swedish nationwide relief organizations have the option to apply to the Swedish Tax Agency for a refund of VAT.

Imports

Import refers to a transaction where you purchase goods from a country outside the EU VAT area and the goods are transported to Sweden, either directly or via another EU country. If you import goods, VAT is payable unless the item is exempt from tax under the rules that apply to sales in Sweden.

General remarks

Who should pay VAT?

VAT should be paid by those who are liable for customs duty or who would have been liable if the goods had been subject to customs duty. You are also to pay VAT if you have imported with the help of an agent who becomes liable to pay customs duty or would have become liable if the goods had been subject to customs duty.

What rate applies?

The tax rate for imports is the same as for sales in Sweden.

Exemptions

For works of art, collectors' items and antiques, the VAT tax is 12 % on imports.

Tax authority

If you are registered for VAT, the VAT on imports should be reported to the Swedish Tax Agency in the VAT return form. If you are not registered for VAT or if you are a natural person who is registered for VAT but imports goods that are intended for private use only, the VAT is reported to Swedish Customs.

Customs declaration

To be able to use your goods or sell them on, you must declare them. Customs clearance means that at the time of import you file a customs declaration and pay charges for customs duty and other taxes to the Swedish Customs. You can file the declaration yourself or with the help of an agent.

On what amount is VAT calculated?

The taxable basis is calculated on the combined value of

- the customs value in monetary terms in SEK (the value of the goods for customs purposes) which has been set by Swedish Customs or in certain cases by some other customs authority in the EU
- customs duty and other governmental taxes or fees (apart from the VAT you are to calculate)
- ancillary costs such as commission, packing, transport and insurance costs up to the designated destination to which the goods are to be transported.

The known place of destination refers to the first destination in Sweden, or the last place in Sweden or in another EU country as specified in the international shipping documents.

Where information on a destination in Sweden is wholly lacking in the shipping documents, then the place in Sweden where the first transshipment is made is deemed to be the known place of destination

You are required to include all ancillary costs that relate to the imported goods that arise after the place of importation in the EU and up until the goods arrive at the last place of destination as specified in the shipping document.

The vendor shall not charge VAT on services that are to be included in the taxable basis for the importation of goods. Thus there will be no double taxation of these services.

When must you report the VAT?

When and how the reporting and payment of the VAT is to be made depends on whether the Swedish Tax Agency or Swedish Customs is the tax authority.

If the Swedish Tax Agency is the tax authority, obligatory reporting applies in the reporting period which Swedish Customs issues a customs bill or customs receipt. You will report the taxable basis for the import in box 50 of the VAT return while the VAT on the import will be reported in boxes 60–62, depending on which tax rate applies to the imported goods. If you are entitled to a deduction you may deduct the VAT in the reporting period which Swedish Customs sets forth in a customs bill or customs receipt. If you are entitled to a deduction, you will therefore report output and input VAT on the same VAT return.

On the other hand, if Swedish Customs is the tax authority payment of VAT on the import will be made either in cash or on credit. Pursuant to the main rule you will pay the import fees (including VAT) on the import and receive a customs receipt as proof of the payment. Only after that will the goods be made available to you. You may also apply for credit at Swedish Customs. If credit is granted the goods may be made available to you before you have paid the import fees. You will receive a customs bill about three weeks after you have cleared your goods through customs. You will have ten days thereafter in which to pay the customs bill.

If you are entitled to a deduction for the VAT you pay to Swedish Customs, which may be the case if you have not managed to become registered for VAT at the time of the import, you will report only the input VAT on the import on your VAT return.

Exemption from VAT on imports

There are a number of procedures that mean that you do not have to pay VAT on imports, but in most cases, permission from the Swedish Customs is required. More information and application forms are available at the Swedish Customs' website www.tullverket.se.

Tax warehouse

You can place certain metals and agricultural products in a tax warehouse, and taxation is not undertaken until the goods are withdrawn from the warehouse, unless they are moved to another tax warehouse, exported or sold to a company in another EU country that cites its VAT registration number. The Swedish Tax Agency is the relevant tax authority for tax warehouses.

Temporary warehousing, etc.

In the case of all goods, it is possible to defer payment of VAT by placing them in a temporary warehouse, customs warehouse, free zone or free warehouse.

Temporary import

Temporary import means that you temporarily import goods into the EU in order to later export them in the same condition. You do not need to pay VAT on temporary imports that have full exemption from customs duty.

Inward processing

Inward processing means that you temporarily import goods into the EU to work on or repair them, i.e., you process the goods and then export them. Work on them can involve anything from re-packing the goods to complicated manufacturing processes.

Import for resale

You need not pay VAT on import of goods which after the import are to be resold to a purchaser registered for VAT in another EU country. The subsequent sale to the other EU country is to be declared in the VAT return and in an EU sales list.

Community goods

Community goods refers to goods that are manufactured within the EU or come from outside the EU VAT area, but can circulate freely once any duty has been paid.

Import of vehicles

A car can be taken into Sweden VAT-free if it is

- brought into the country by diplomatic personnel and certain others
- brought into the country in conjunction with relocation
- has been acquired through inheritance or bequest.

Refund of VAT from other countries

General remarks on refunds

As a Swedish entrepreneur, you may have to pay VAT in another country for purchases you make for the activity in which you engage in Sweden. For example, this may be VAT on business travel, and you are never entitled to deduct anything other than Swedish VAT in the VAT return. By contrast, in certain cases you have the right to reclaim foreign VAT in the country in which you have paid it.

Refund in another EU country

A completely electronic procedure is being used within the EU from 2010. This means you must use the Swedish Tax Agency's e-service "VAT refund within the EU" to apply for a refund of VAT from an authority in another EU country.

The Swedish Tax Agency will forward your application to the country that you have selected.

No copies of invoices

You should not normally attach copies of your invoices to your application for a refund of VAT. Instead, you should describe the invoices using the codes you find in the e-service. Certain countries may require electronic copies of invoices for amounts over a certain limit.

Minimum amount

You cannot apply for a refund of smaller amounts than the following:

Application period	Minimum amount
At least three calendar months, but less than one calendar year	400 euros or the equivalent amount in the other country's currency
One calendar year or what remains of one calendar year, even if it is less than three months	50 euros or the equivalent amount in the other country's currency

Final application deadline

You must make application at the latest by 30 September in the year after the calendar year to which the application period applies, without regard to which day of the week 30 September falls on.

You cannot file an incomplete application and then supplement it later.

How to use the e-service

For your company to be able to use the e-service you must notify the Swedish Tax Agency what person or persons will be using it on behalf of the company. This is done by means of the form "Notification of e-services – VAT refunds within the EU" (SKV 4852). The person who will use the service must have e-identification, which requires a Swedish personal identity number.

How to use the service

1. Go to www.skatteverket.se/e-tjanster. Click on "Momsåterbetalning inom EU" (VAT refund within the EU).
2. Complete and file the application according to the instructions no later than the thirtieth day of September in the year after the calendar year to which the claim period applies. You cannot supplement the application retroactively.

If your company was not registered for VAT during the period in question, it will not be possible to file an application. If it was, your application is forwarded to the other country and you will receive electronic confirmation of its receipt from the Swedish Tax Agency.

The other country will deal with your application and send you a confirmation by e-mail that your application has been received. You may also receive questions about the application from the other country by e-mail or be asked to send copies of your documents, or, in exceptional cases, the originals.

Refund in a country outside the EU

For countries outside the EU, the e-service of the Swedish Tax Agency "VAT refunds within the EU" is not used, and instead it is each country's rules that apply in this case. In other words, you apply for a refund by sending an application to the country in question according to its rules.

VAT rules for private individuals

Purchases of goods in another EU country

Pay VAT where you are. Providing you purchase goods for personal use you can take these goods to another EU country without additional taxation. Particular rules apply to new means of transport (cars, motorcycles, boats, airplanes, etc.) and to goods subject to excise duties (tobacco, alcohol and mineral oils).

New means of transport

You will have to pay tax in Sweden if you as a private individual purchase a new car or some other new means of transport in another EU country for use in Sweden. Within the EU, a new means of transport is in fact taxed in every country where it is to be used. When you as a private individual have bought a new means of transport in another EU country, you should report this purchase on the form “Ansökan om förvärv av nytt transportmedel i annat EG-land” (SKV 5934) (Application for acquisition of a new means of transport in another EU country). Send it to the Tax Office, 771 83 Ludvika.

Read more about this in the brochure “Moms på nya bilar, motorcyklar, båtar och flygplan” (SKV 556) (VAT on new cars, motorcycles, boats and airplanes). The form is available in the brochure.

Purchases of goods sent from another EU country

If you order goods, e.g., via the Internet, and the goods are sent to you from a company in another EU country, you may have to pay the vendor country's VAT.

The company's sales in Sweden may also be greater than the Swedish turnover threshold of SEK 320 000. The foreign company, which need not have staff or premises in Sweden, will then charge you Swedish VAT. The company must be registered for VAT in Sweden and must account for VAT here on sales to Sweden. This threshold value does not apply to, for example, new cars, alcohol and cigarettes. Read more about this under the heading “Sales to customers without a VAT registration number” on page 9.

Purchases of goods from a country outside the EU

If you order goods to be sent to you from a country outside the EU VAT area, you must pay VAT in Sweden. The Swedish Customs is a tax authority, but if the goods are sent by mail or parcel post, you will have to pay VAT and any customs duty to Postnord, the Swedish mail service.

VAT is calculated on their value, including freight, customs duties and other charges. For example, if you order goods online, they can thus prove significantly more expensive than the stated price. Unlike customs duty, VAT is calculated from the first crown.

For free shipments from companies and small packages from private individuals, you pay VAT only when the value of the item is SEK 200 or more. For gifts, the limit is SEK 500. The term gift refers to a single package from a private individual intended for your own or your family's personal use. If the package contains gifts for several family members, the gift for each family member must only be worth a maximum of SEK 500. In addition, the address label must indicate who is the giver and the recipient of each gift.

Tax-free

Private individuals who reside outside the EU VAT area may subsequently recover the VAT on the goods that they purchase in Sweden. This refund can be obtained under certain conditions and is based on the vendor's being able to show retroactively that the purchaser has taken the goods with him to a location outside the EU. The vendor can record the sale as an export. Particular rules apply to visitors from Norway or Åland.

The refund is made by a certifying officer or sometimes by the store that sold the goods. The Swedish Tax Agency and the Swedish Customs do not make refunds. Shops that are associated with an approved certifying officer may display the “TAX FREE shopping” sign. Read more about this in the brochure “How to recover value added tax on goods bought in Sweden” (SKV 559).

If you move away from Sweden

If you move to a country outside the EU and take with you the goods that you have purchased, you can make use of the rules under the heading “Tax-free” above. You must provide proof that you reside outside the EU, which you can do with e.g., by means of a certificate of employment or a similar document.

You can also purchase goods which a shipper will transport to your new homeland. The sale is then considered an export by the vendor.

If you move to Sweden

Within the EU, free movement of goods applies, so you do not pay VAT when you bring your household goods into Sweden. There may be particular provisions that apply if you bring in certain goods such as weapons and food. You should also bear in mind that if you bring a vehicle with you when you move you must notify the Swedish Transport Agency.

Compendium of examples

On the following pages, examples are given where Swedish sellers trade with other countries. The examples relate to purchase, sale and transfer of goods as well as to purchase and sale of services. They illus-

trate how VAT is levied in different situations, which VAT registration numbers you must state on the invoice and what you should report in the VAT return and the EU sales list.

The boxes in the VAT return that are used in the examples are 05, 10, 20, 21, 24, 30, 31, 35–39, 41, 48–49, 50 and 60.

For further information on how to fill in your VAT or PAYE returns, see www.skatteverket.se or the brochure "VAT and PAYE returns" (SKV 409B).

Deklarationen ska finnas hos Skatteverket senast på deklarationsdagen SKATTEVERKET Telefon 0771-567 567 Bankgiro och referensnummer (OCR), se andra sidan Skickas till Skatteverket		Mervärdesskattedeklaration <table border="1"><tr><td>01 Deklarationsdag</td><td>02 Person-/Organisationsnummer</td></tr><tr><td>2015-05-12</td><td>611111-2956</td></tr></table> Momsregistreringsnummer (VAT-nummer) SE611111295601 MATHIAS JOHNSON EDINSVÄGEN 22 131 47 NACKA		01 Deklarationsdag	02 Person-/Organisationsnummer	2015-05-12	611111-2956
01 Deklarationsdag	02 Person-/Organisationsnummer						
2015-05-12	611111-2956						

Moms att deklarerera för januari – mars 2015 <i>Ange endast kronor, ej ören</i>	
A. Momspliktig försäljning eller uttag exklusive moms Momspliktig försäljning som inte ingår i ruta 06, 07 eller 08 05 <u>100000</u> Momspliktiga uttag 06 Beskattningsunderlag vid vinstmarginalbeskattning 07 Hyresinkomster vid frivillig skattskyldighet 08	B. Utgående moms på försäljning eller uttag i ruta 05 - 08 Utgående moms 25 % 10 <u>25000</u> Utgående moms 12 % 11 Utgående moms 6 % 12
C. Momspliktiga inköp vid omvänd skattskyldighet Inköp av varor från ett annat EU-land 20 Inköp av tjänster från ett annat EU-land enligt huvudregeln ¹ 21 Inköp av tjänster från ett land utanför EU ² 22 Inköp av varor i Sverige som köparen är skattskyldig för ³ 23 Övriga inköp av tjänster i Sverige som köparen är skattskyldig för 24	D. Utgående moms på inköp i ruta 20 - 24 Utgående moms 25 % 30 Utgående moms 12 % 31 Utgående moms 6 % 32
H. Import Beskattningsunderlag vid import 50	I. Utgående moms på import i ruta 50 Utgående moms 25 % 60 Utgående moms 12 % 61 Utgående moms 6 % 62
E. Försäljning m.m. som är undantagen från moms Försäljning av varor till ett annat EU-land ⁴ 35 Försäljning av varor utanför EU 36 Mellanmans inköp av varor vid trepartshandel 37 Mellanmans försäljning av varor vid trepartshandel ⁴ 38 Försäljning av tjänster till näringsidkare i annat EU-land enligt huvudregeln ^{1,4} 39 Övrig försäljning av tjänster omsätta utanför Sverige 40 Försäljning när köparen är skattskyldig i Sverige 41 Övrig försäljning m.m. 42	F. Ingående moms Ingående moms att dra av 48 <u>24000</u> G. Moms att betala eller få tillbaka (ifylls alltid) Moms att betala eller få tillbaka 49 +/- <u>1000</u>

Samråd enligt SFS 1982:668 har skett med Näringslivets Regelrådet. Statistiska centralbyrån (SCB) använder uppgifterna i skattedeklarationen för framställning av statistik.

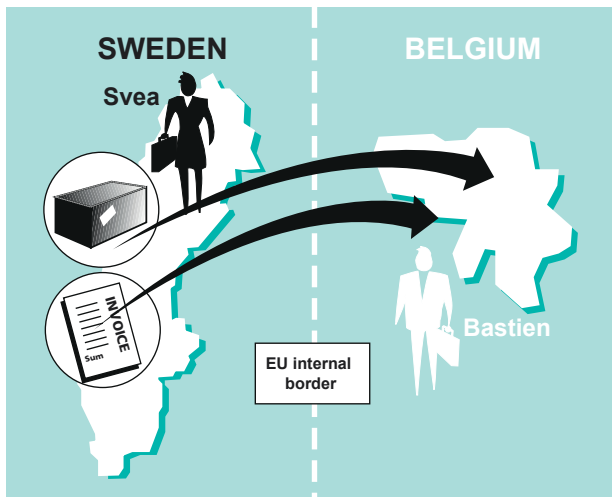
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Förklaringar till fotnoter 1-4, se kopian

Upplysningar (Upplysningar kan bara lämnas i rutan)

03 Administrativ kod

Skriv under på andra sidan.



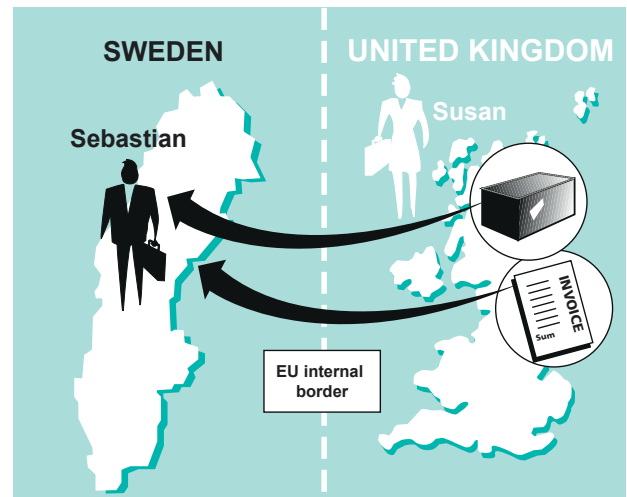
Example 1: Sale of goods to another EU country

Svea in Sweden sells a machine to Bastien in Belgium for SEK 100 000. Both are traders and are registered for VAT in their home countries. The machine is transported from Sweden to Belgium.

Svea's turnover in Sweden is exempt from tax liability there. Bastien in Belgium makes an intra-Community acquisition.

Svea's report

The VAT return	SEK 100 000 is entered in box 35 "Sales of goods to another EU country".
The EU sales list	Bastien's VAT registration number is entered in the field "The purchaser's VAT registration number including the country code". The value of SEK 100 000 is entered in the field "Value of supplies of goods".
The invoice	Svea states her own and Bastien's VAT registration numbers on the invoice. She also states that the purchaser must pay the VAT by writing, e.g., "Reverse charge, intra-EU supply of goods".



Example 2: Purchase of goods from another EU country

Sebastian in Sweden purchases DVDs from Susan in the United Kingdom for GBP 2 450. Both are traders and are registered for VAT in their respective home countries. Sebastian uses the final-accounts method of accounting for VAT. He cites his valid VAT registration number when he orders the DVDs from Susan, and they are transported from the United Kingdom to Sweden.

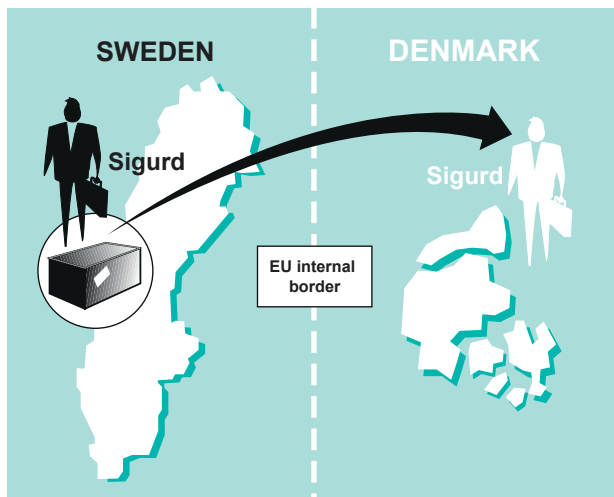
Susan sends the DVDs and issues an invoice in March. Sebastian receives the DVDs and invoice in the same month. He pays the invoice in April.

As Sebastian has cited a valid VAT registration number, Susan does not charge any VAT in the United Kingdom on the sale. Sebastian makes an intra-EU acquisition. He must therefore calculate and report VAT on the purchase himself. He calculates VAT on the value of the goods, 2 450 GBP, equivalent to SEK 40 000. The VAT will be 10 000 (25 % of 40 000 SEK). As Sebastian will sell the DVDs in his VAT-liable activity, he is allowed to deduct the VAT he calculates himself.

Although Sebastian uses the final-accounts method of accounting for VAT, he should report intra-EU acquisitions in the period during which the vendor (Susan) issued the invoice, i.e., in March. (If Susan is late in issuing the invoice, Sebastian must still account for VAT no later than the fifteenth day of the month after delivery, i.e., 15 April.)

Sebastian's report

The VAT return	SEK 40 000 kr is entered in box 20 "Purchase of goods from other EU countries", SEK 10 000 in box 30 "Output VAT 25 %", and SEK 10 000 in box 48 "Input VAT to be deducted".
The EU sales list	No report



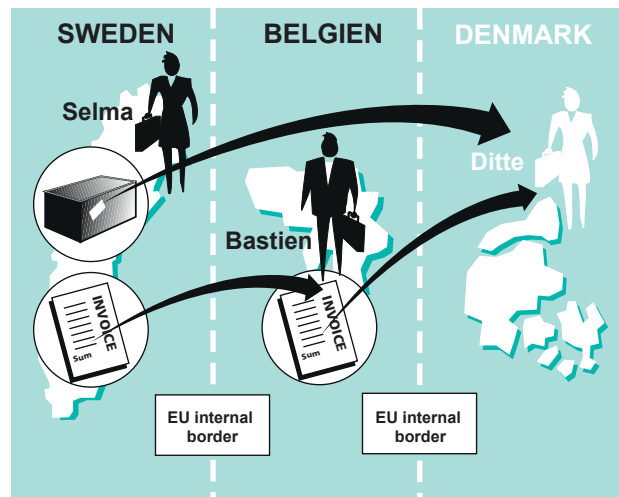
Example 3: Transfer of part of the stock

Sigurd in Sweden transfers part of his stock with an acquisition value of SEK 100 000 to Denmark.

Sigurd is assumed to be registered for VAT in Denmark, as the company is considered to be making an intra-EU acquisition there on account of the transfer.

Sigurd's report in Sweden

The VAT return	SEK 100 000 is entered in box 35 "Sales of goods to another EU country".
The EU sales list	Sigurd's Danish registration number is entered in the field "The purchaser's VAT registration number including the country code". The value of SEK 100 000 is entered in the field "Value of supplies of goods".
The invoice	There is no billing requirement for transfers of goods, but Sigurd must still have a voucher for his accounting records.



Example 4: A triangulation, the vendor is in Sweden

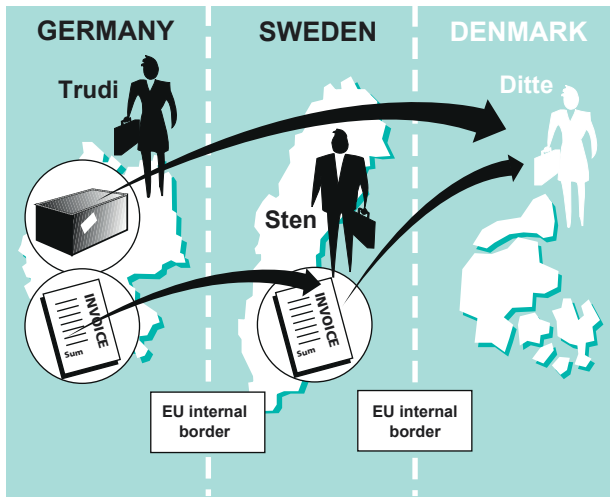
Selma in Sweden sells a machine for SEK 100 000 to Bastien in Belgium who sells it on to Ditte in Denmark. All three are registered for VAT in their respective home countries. The machine is delivered directly from Sweden to Denmark.

This is an example of what is termed a triangulation, which, however, the vendor Selma is not necessarily aware of.

Selma's sale to Bastien is exempt from VAT in Sweden (EU delivery).

Selma's report

The VAT return	SEK 100 000 is entered in box 35 "Sales of goods to another EU country".
The EU sales list	Bastien's VAT registration number is entered in the field "The purchaser's VAT registration number including the country code". The value of SEK 100 000 is entered in the field "Value of supplies of goods".
The invoice	Selma states her own VAT number and Bastien's VAT registration number on the invoice. She also states that the purchaser must pay the VAT by writing e.g., "Reverse charge, intra-EU supply of goods".



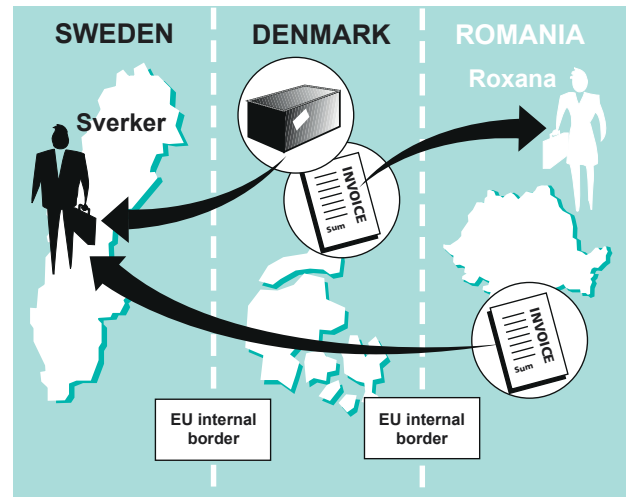
Example 5: A triangulation, the intermediary is in Sweden

Trudi in Germany sells goods for SEK 40 000 to Sten in Sweden (the intermediary), who sells them on for SEK 50 000 to Ditte in Denmark. All three are registered for VAT in their home country. The goods are sent directly from Germany to Denmark.

This is another example of what is termed a triangulation. Sten will not be taxed in Sweden for an intra-EU acquisition, but must still state the purchase and selling prices in the VAT return.

Sten's report

The VAT return	SEK 40 000 is entered in box 37, "Intermediary's purchase of goods in a triangulation", and SEK 50 000 is entered in box 38 "Intermediary's sale of goods in a triangulation".
The EU sales list	Ditte's VAT registration number is entered in the field "The purchaser's VAT registration number including the country code", and the value of SEK 50 000 is entered in the field "Value of a triangulation".
The invoice	On the invoice to Ditte, Sten states his own and Ditte's VAT registration numbers and also states that this transaction is a triangulation.



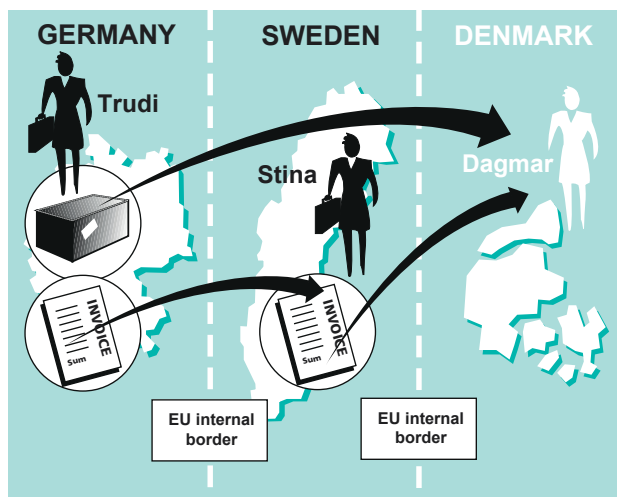
Example 6: A triangulation, the purchaser is in Sweden

Sverker in Sweden purchases a consignment of sausages from Roxana in Romania for SEK 100 000 including shipping at SEK 10 000. Sverker has cited his Swedish VAT registration number, for which reason Roxana sells the consignment including shipping without VAT. The sausages are transported from a cured meats producer in Denmark to Sweden. It does not matter to Sverker from which EU country outside Sweden the sausages are delivered.

Sverker makes an acquisition and must report the VAT himself. He calculates it at 12 % (food) of the taxable basis of SEK 100 000. Since Sverker will sell the sausages in his VAT-liable activity, he may deduct the VAT that he calculates.

Sverker's report

The VAT return	SEK 100 000 is entered in box 20 "Purchase of goods from another EU country", and SEK 12 000 is entered in box 31 "Output VAT 12 %". SEK 12 000 is entered in box 48 "Input VAT to be deducted".
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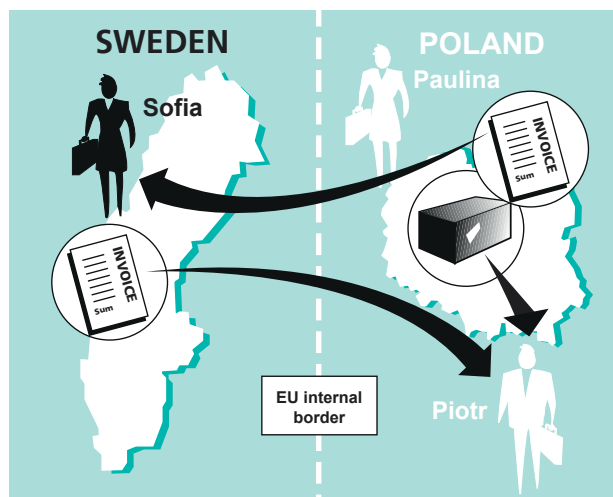
Example 7: The fall back provision

Trudi in Germany sells goods for SEK 40 000 to Stina in Sweden. Stina cites her valid VAT registration number in Sweden. The goods are sent directly from Germany to Denmark, where Stina sells them to Dagmar for SEK 50 000. Trudi is registered for VAT in Germany. Neither Dagmar nor Stina are registered for VAT in Denmark.

As Dagmar is not registered for VAT, this is not a case of a triangulation. Instead, Stina is making an intra-EU acquisition in Denmark. Stina cannot prove that she has been subject to acquisition taxation in Denmark. She will therefore be subject to acquisition taxation in Sweden (the fall back provision). If Stina has not shown in any way that the acquisition relates to taxed transactions in Denmark or in another EU country, she has no right to deduct the VAT levied. The basic requirement for the deduction, namely that the supply of goods is taxed in another EU country, has not been satisfied.

Stina's report

The VAT return	SEK 40 000 is entered in box 20 "Purchase of goods from another EU country". SEK 10 000 in box 30 "Output VAT 25 %"
The EU sales list	No report
The invoice	According to Danish regulations.



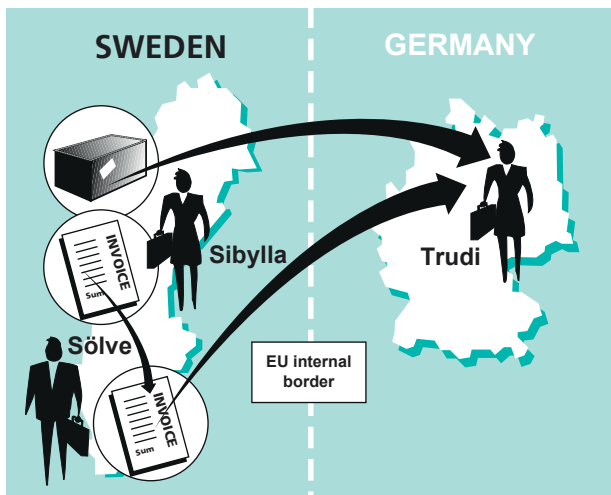
Example 8: Purchase and sale of goods in the same EU country

Sofia in Sweden purchases a machine from Paulina in Poland. She sells the machine to Piotr, who is also located in Poland. Paulina delivers the machine to Piotr.

Since there is no cross-border transport of the machine, Sofia is not making any intra-EU acquisition. She has to pay Polish VAT even if she cites her VAT registration number. Since Sofia's sale to Piotr is made in Poland, she may possibly need to be registered for VAT in Poland and charge Piotr Polish VAT. It may also be possible for Sofia as a foreign entrepreneur in Poland to apply a reverse charge. Sofia should contact the Polish tax authorities.

Sofia's report

The VAT return	The sale takes place in Poland. There is no requirement to report the sale in Poland in the VAT return.
The EU sales list	No report because the machine has not been transported between two EU countries.
The invoice	According to Polish regulations.



Example 9: Swedish purchaser, delivery within the EU

Sibylla sells goods for SEK 100 000 excluding VAT to Sölve. Both are registered for VAT in Sweden. Sölve sells the goods on to Trudi in Germany for SEK 150 000. Trudi is registered for VAT in Germany. The goods are sent directly from Sibylla in Sweden to Germany.

Sibylla's sales to Sölve are not exempt from liability for VAT. Swedish VAT must be reported for this sale.

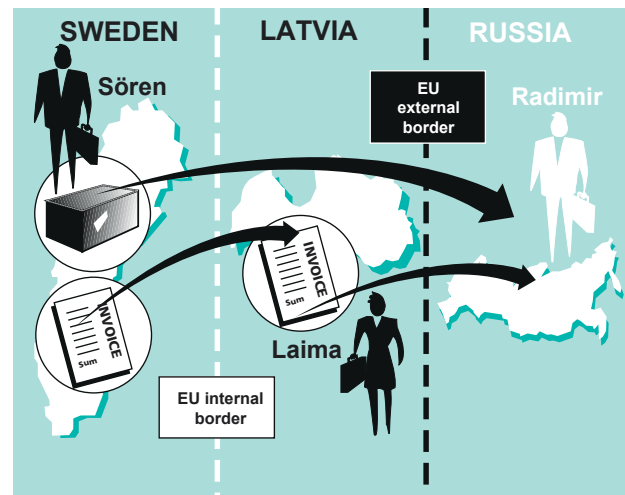
Sölve's resale of the goods to Trudi in Germany is exempt. Trudi makes an intra-EU acquisition in Germany.

Sibylla's report

The VAT return	SEK 100 000 is entered in box 05 "Sales liable for VAT not included in another box below". SEK 25 000 is entered in box 10 "Output VAT 25 %."
The EU sales list	No report.
The invoice	Sibylla states her own VAT registration number.

Sölve's report

The VAT return	SEK 150 000 is entered in box 35 "Sales of goods to another EU country".
The EU sales list	Trudi's VAT registration number is entered in the field "The purchaser's VAT registration number including the country code". The value of SEK 150 000 is entered in the field "Value of supplies of goods".
The invoice	Sölve states her own and Trudi VAT registration numbers. She also states that the purchaser must pay the VAT by writing, e.g., "Reverse charge, intra-EU supply of goods".



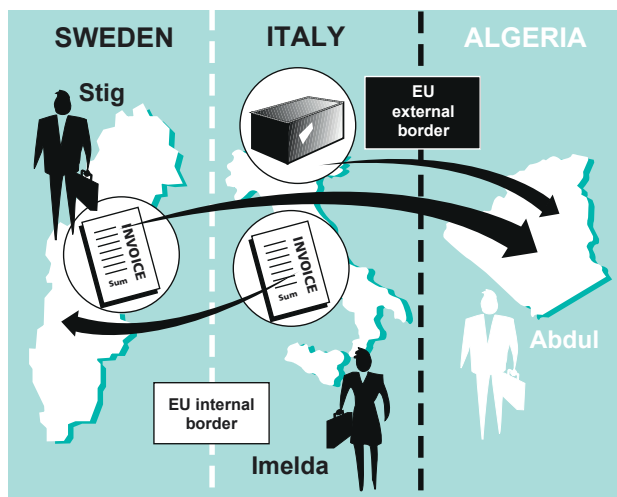
Example 10: Supply of goods outside the EU

Sören in Sweden sells goods to Laima in Latvia for SEK 100 000. Laima sells the goods on to Radimir in Russia. The goods are transported directly from Sweden to Russia.

Since the goods were delivered outside the EU, this is not an EU delivery. For both Sören and Laima this is a matter of an export supply, based on the same documentation. Sören should not charge VAT on the invoice.

Sören's report

The VAT return	SEK 100 000 is entered in box 36 "Sales of goods outside the EU".
The EU sales list	No report.
The invoice	Sören states, among other details, his VAT registration number and that this refers to an export.



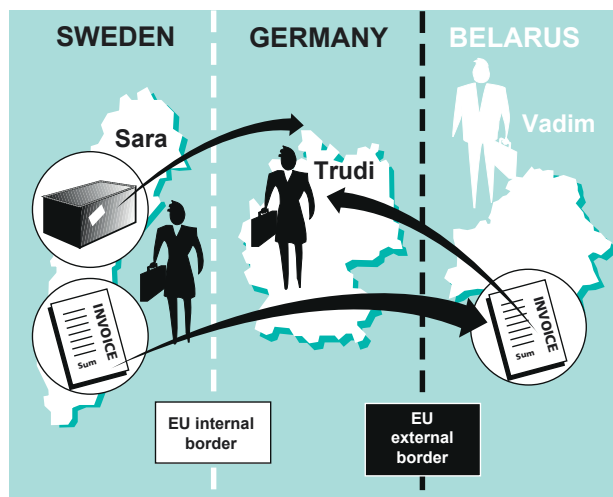
Example 11: Purchase of goods within the EU for supply outside the EU

Stig in Sweden purchases some goods from Imelda in Italy for SEK 50 000. He sells the goods to Abdul in Algeria for SEK 60 000. Imelda transports the goods to Abdul in Algeria.

As the goods are not transported to Sweden, Stig does not make an intra-EU acquisition. Stig should invoice Abdul without adding Swedish VAT. In Italy, the sale is probably considered as an export, for which reason neither Imelda nor Stig should charge Italian VAT. This is decided by the Italian tax authorities.

Stig's report

The VAT return	SEK 60 000 is entered in box 36 "Sale of goods outside the EU".
The EU sales list	No report
The invoice	Stig states, among other details, his VAT registration number and that the goods are sent from Italy.



Example 12: Purchaser outside the EU, delivery within the EU

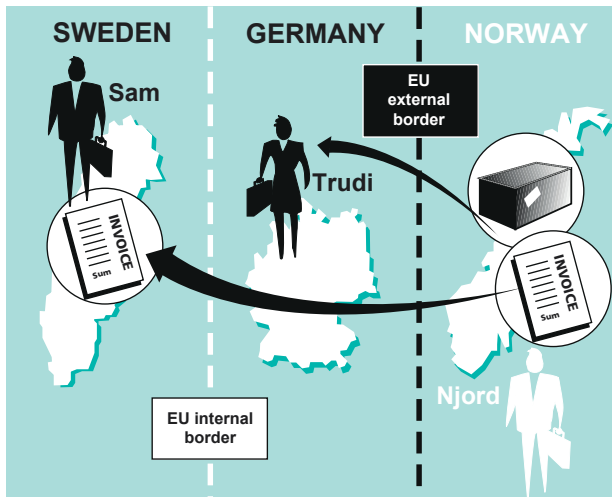
Sara in Sweden sells goods for SEK 100 000 excluding VAT to Vadim in Belarus. Vadim sells the goods to Trudi in Germany. Sara and Trudi are registered for VAT in their respective home countries. The goods are sent from Sweden to Germany.

Sara's sale to Vadim is not an export because the goods are not sent to a country outside the EU. The goods cannot be sold without VAT in Sweden unless the purchaser Vadim is registered for VAT in an EU country other than Sweden. Sarah must report Swedish VAT.¹

Sara's report

The VAT return	SEK 100 000 is entered in box 05 "Sale liable to VAT that is not included in another box below". SEK 25 000 is entered in box 10 "Output VAT 25 %".
The EU sales list	No report

¹ If Vadim is registered for VAT in Sweden, he should file a VAT return to obtain a VAT refund. If Vadim is registered in an EU country other than Sweden and cites his VAT registration number in conjunction with the purchase, Sara's supply in Sweden is exempt from VAT.



Example 13: Sale to another EU country, the goods are supplied from a country outside the EU

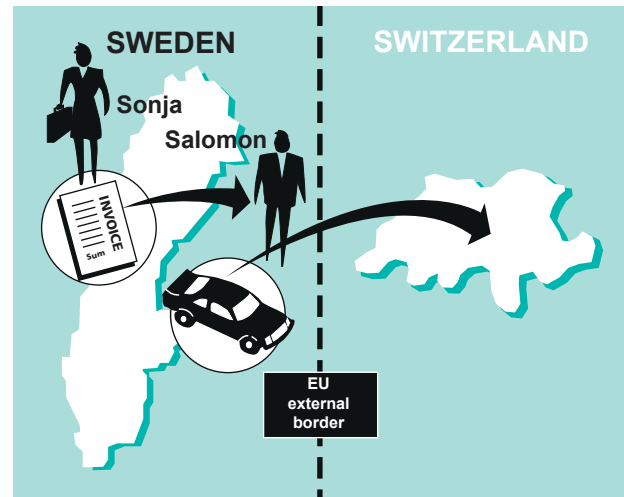
Sam in Sweden sells goods to Trudi in Germany for SEK 10 000. The goods are transported directly from the manufacturer Njord in Norway to Trudi in Germany.

The place of supply of the goods is outside the EU. This supply is considered an export supply.

Sam's report

The VAT return	SEK 10 000 is entered in box 36 "Sale of goods outside the EU".
The EU sales list	No report
The invoice	Sam states, among other details, his VAT registration number and that this is an export.

Trudi is probably obliged to file a customs declaration and pay what is termed import VAT under German rules (the German customs authority can provide further details). The purchase price from the Swedish vendor Sam will form the taxable basis ("most recent supply").



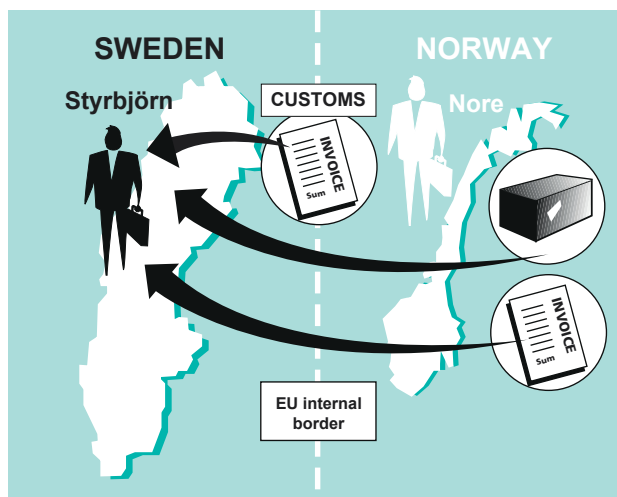
Example 14: Sales of goods from Sweden to a place outside the EU (export)

Car dealer Sonja in Sweden sells a second-hand car to the private individual Solomon in Switzerland for SEK 100 000. Solomon picks up the car from Sonja in Sweden and drives it to Switzerland himself.

As Sonja delivers the car in Sweden, she must declare and pay VAT in Sweden. She can retroactively consider the sale as an export supply and refund the VAT to Solomon. A condition for this is that she has received documents confirming that the car has left the EU and that it has been deregistered from the Swedish Road Traffic Registry.

Sonja's report

The VAT return	SEK 100 000 is entered in box 36 "Sale of goods outside the EU".
The EU sales list	No report
The invoice	Sonja states, among other details, her VAT registration number and that this is an export.



Example 15: Purchases of goods to Sweden from a place outside the EU (import)

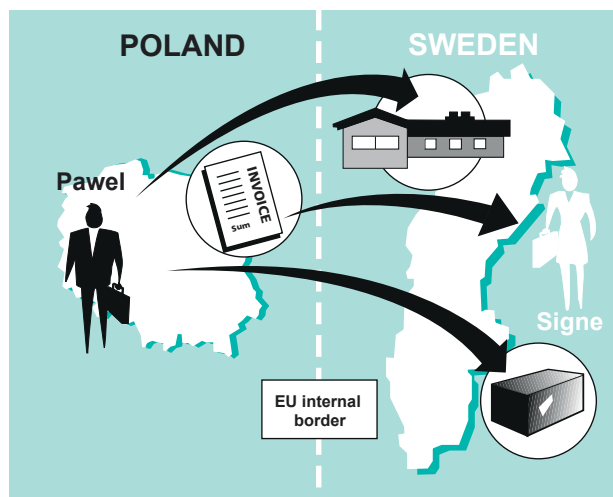
Furniture dealer Styrbjörn in Sweden purchases furniture from Nore in Norway for SEK 90 000 (NOK 80 000 at an exchange of 1 NOK = SEK 1.125) excluding shipping. Styrbjörn pays SEK 10 000 for transport from Nore to Sundsvall. SEK 8 000 of the transport cost relates to transport from the place of importation into Sweden to the destination in Sundsvall.

Swedish Customs sets the monetary customs value at SEK 92 000 (SEK 90 000 + SEK 2 000).

Since the transport within Sweden is a cost ancillary to the import, the taxable basis amounts to SEK 100 000 (SEK 92 000 + SEK 8 000).

Styrbjörn's report

The VAT return	100 000 is entered in box 50 "Taxable basis at import". SEK 25 000 is entered in box 60 "Output VAT 25 %". SEK 25 000 is entered in box 48 "Input VAT to deduct".
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Example 16: A foreign entrepreneur repairs a property in Sweden

Polish Pawel, who has no permanent establishment in Sweden, repairs Signe's property in Sweden for SEK 100 000. Signe runs a spa facility in Sweden and uses the property in her VAT-liable activity. The service is considered as being supplied in Sweden since the property is located there.

Pawel is a foreign entrepreneur and should use reverse charge when selling the service to an entrepreneur who is registered for VAT in Sweden. Signe will therefore have to pay VAT to the government for the construction work Pawel performs. Pawel is registered for VAT in Sweden,² because he sometimes transfers goods to Sweden from his activity in Poland. For the repairs to Signe's property Pawel bought goods in Sweden to a value of SEK 20 000 exclusive of SEK 5 000 VAT.

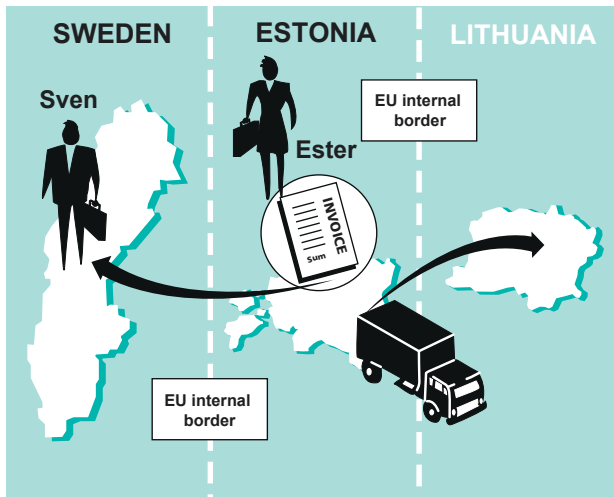
Signe's report

The VAT return	SEK 100 000 is entered in box 24 "Purchase of services in Sweden". SEK 25 000 is entered in box 30 "Output VAT 25 %". SEK 25 000 is entered in box 48 "Input VAT to be deducted".
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Pawel's report

The VAT return	SEK 100 000 is entered in box 41 "Sale where the purchaser is liable for VAT in Sweden". SEK 5 000 is entered in box 48 "Input VAT to be deducted".
The Invoice	According to Polish regulations.

² Foreign entrepreneurs are registered at the tax offices in Malmö and Stockholm. There is information at www.skatteverket.se as to which of these offices they should apply to, depending on what country they are established in as entrepreneurs.



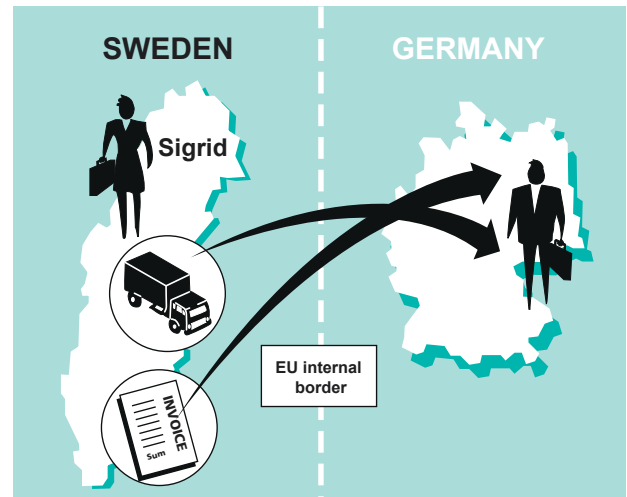
Example 17: Swedish purchaser of a goods shipment between other EU countries

The trader Sven in Sweden engages Ester in Estonia to transport goods from Estonia to Lithuania at a cost of SEK 50 000. Ester has no permanent establishment in Sweden. Sven cites his Swedish VAT registration number.

Since Sven is a trader, the supply is considered as taking place in Sweden. Sven is liable for VAT and as the purchaser of the service, he should account for output VAT. He also has the right to deduct, because this shipment is undertaken as part of his VAT liable activity.

Sven's report

The VAT return	SEK 50 000 is entered in box 21 "Purchase of services from EU country". SEK 12 500 is entered in box 30 "Output VAT 25 %". SEK 12 500 is entered in box 48 "Input VAT to be deducted".
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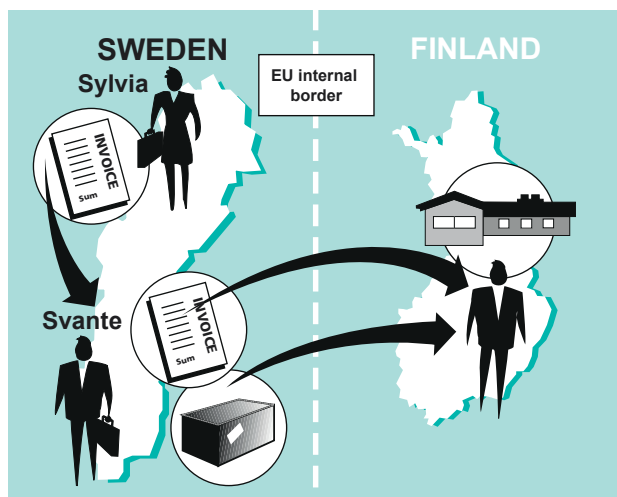
Example 18: Repairs to a foreign vehicle in Sweden

Sigrid in Sweden repairs a German-registered lorry for SEK 40 000. The owner of the lorry is a trader in Germany and cites his German VAT registration number.

Since the purchaser is a foreign trader, the supply is considered as having taken place abroad.

Sigrid's report

The VAT return	SEK 40 000 is entered in box 39 "Sale of services where the purchaser is liable for VAT in another EU country".
The EU sales list	The lorry owner's VAT registration number is entered in the field "The purchaser's VAT registration number including the country code". The value of SEK 40 000 is entered in the field "Value of services".
The invoice	On the invoice Sigrid states her and the truck owner's VAT registration numbers. She also states that the purchaser must pay the VAT by writing e.g., "Reverse charge, article 196 of the VAT Directive".



Example 19: Swedish entrepreneurs building house in Finland

Master builder Svante in Sweden constructs a detached house for a private individual in Finland. He part-invoices the customer SEK 500 000 for building services, including materials. Svante uses his own machinery and Swedish personnel. He also takes with him building materials from Sweden to Finland that he purchased for SEK 250 000, including VAT of SEK 50 000. For the electrical installations Svante engages the electrician Sylvia in Sweden. Sylvia purchases all the material in Finland, but she has SEK 10 000 of input VAT in Sweden that can be directly related to the works in Finland. Both Svante and Sylvia are registered for VAT in Sweden. For the electrical installations Sylvia sends Svante an invoice for SEK 100 000.

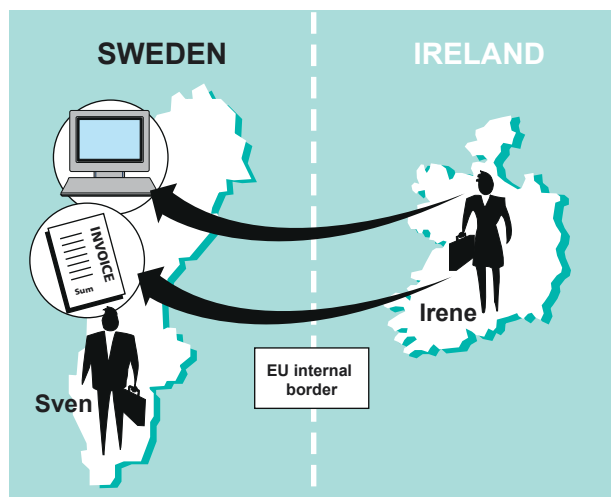
The place of supply of the services is in Finland and they should be taxed there and not in Sweden. Both Svante and Sylvia ought to contact the Finnish tax administration. They should still state these sales in the Swedish VAT return. In addition, Svante must report the transfer of the building materials (excluding VAT) to Finland.

Svante's report

The VAT return	SEK 200 000 is entered in box 35 "Sale of goods to another EU country". SEK 700 000 is entered in box 40 "Other sales of services supplied outside Sweden". SEK 50 000 is entered in box 48 "Input VAT to be deducted".
The EU sales list	Svante's Finnish VAT registration number including the country code is entered in the field "The purchaser's VAT registration number including the country code". The value of SEK 200 000 is entered in the field "Value of supplies of goods".

Sylvia's report

The VAT return	"Input VAT to be deducted". SEK 100 000 is entered in box 40 "Other sales of services where the place of supply is outside Sweden".
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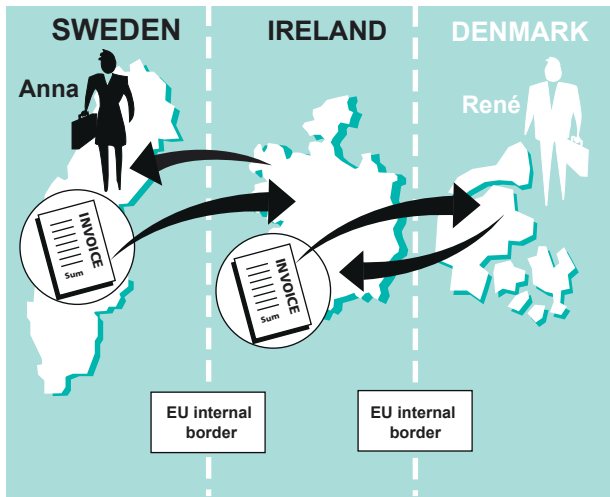
Example 20: Computer consultant in Ireland

The entrepreneur Sven in Sweden purchases a programming service for SEK 100 000 from computer consultant Irene in Ireland.

The place of supply of the service is considered to be in Sweden because the vendor is a trader in a foreign county and the customer has his business activity in Sweden. Sven calculates the output VAT at 25 % of the taxable amount of SEK 100 000. He uses the programming service in his VAT liable activity, for which reason he has the right to deduct the same amount as the output VAT that he calculates and reports in the VAT return.

Sven's report

The VAT return	SEK 100 000 is entered in box 21 "Purchase of services from another EU country". SEK 25 000 is entered in box 30 "Output VAT 25 %". SEK 25 000 is entered in box 48 "Input VAT to be deducted".
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Example 21: Application seller via a market place

A programmer, Anna, has designed an application for mobile telephones. She sells the application to private individuals via a virtual market place. The company which operates the market place is based in Ireland.

A private individual, René from Denmark, purchases the application for SEK 100, of which the market place keeps SEK 20 and the rest goes to Anna. The company which operates the market place establishes the general terms and conditions for the sale.

Since the Irish company establishes the general terms and conditions for the sale, it is the company which is the seller vis-à-vis René. Anna's sale therefore is made to the company.

The company is a company registered for VAT in Ireland, so that according to the main rule the sale is supplied there.

Anna's report

The VAT return	SEK 80 is entered in box 39 "Sale of services when the purchaser is liable for VAT in another EU country".
The EU sales list	The company's VAT registration number is entered in the field "The purchaser's VAT registration number including the country code". The value SEK 80 is entered in the field "Value of services".
The invoice	Anna states her own and the company's VAT registration numbers on the invoice. She also states that the purchaser must pay the VAT by writing, e.g., "Reverse charge, article 196 VAT directive".

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- Apply for a tax adjustment (changed calculation of preliminary tax)
- File your income tax return and the majority of annexes
- Submit extra information or change information in the income tax return
- Authorise a representative to file the majority of your tax returns*
- File income statements
- File VAT and PAYE returns
- File your preliminary income tax return
- View the balance of your tax account
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