



VAT Standard rate

The standard VAT rate in Sweden in 2023 is 25%.

Threshold

New rules have been in effect in Sweden, defining a threshold of €10,000.

Pieces of evidence

It is very important to correctly determine the location of the Customer. If two of the items below are for Sweden, then the shipments are for Sweden:

- Customer's permanent address;
- billing address, including the country;
- telephone number, including the country dialing code;
- Internet Protocol (IP) address;
- The location of the customer's fixed landline through which the service is supplied to him;
- Other commercially relevant information.

E-services list

The legislation of the European Union means by the term digital product any product that is stored, delivered, and used in electronic format. The client can receive these goods or services by e-mail, download them from the Internet or use them directly on the website.

These products include:

- Electronic books, images, movies, and videos, whether buying a copy from Shopify or using a service (for example Amazon Prime). Such products are increasingly referred to as "Audio, visual or audiovisual products";
- Downloadable and streaming music, whether buying an MP3 or using music services;
- Cloud-based software and as-a-Service products (SaaS, PaaS, IaaS);
- Websites, site hosting services, and Internet service providers;
- Online ads and affiliate marketing.

Registration procedure

Taxable persons registered shall register via the Tax portal (“Skatteverket”) using an online form. Information required for registration:

Taxable persons based outside the European Union (non-Union scheme):

Basic information about the company: Company’s name, a trading name of the company (If applicable), contact information: full postal address, email address and website of the taxable person, name and phone number of the contact person;
National tax number (If applicable);
Country in which the taxable person has his place of business;
International bank account number (IBAN) or OBAN number and BIC;
An electronic declaration that the taxable person is not registered for VAT within the Union;
Date of commencement of using the scheme.

A taxable person established in Sweden (Union scheme)

Basic information about the company:

Company’s name;
The trading name of the company is different from the company name.

Contact information:

Full postal address;
The e-mail address;
Website of the taxable person;
Name and phone number of the contact person;
Tax identification number in Sweden;
Full postal address of fixed establishment(s) situated in other Member States of the European Community;
Value-added tax identification number issued to the taxable person by any Member State of the European Community where the taxable person is not established;
Value-added tax identification number issued by any Member State of the European Community where the taxable person’s fixed establishment is located, or tax reference number in the absence thereof;
Country where the taxable person is established if established outside the territory of the European Community;
Date of commencement of using the scheme;
International bank account number and BIC.

Keeping records

10 years.

Filing VAT returns

EU VAT returns are due quarterly. Deadline: 20 days after the end of the quarter.

Q1: 20 April;
Q2: 20 July;
Q3: 20 October;
Q4:20 January.

VAT payment date

Best way to make payment along with filing the declaration before the deadline.



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