

# Information

## Who is eligible for a refund?

If you are a foreign entrepreneur and not established within the EU VAT area, you should use this form to apply for refund of Swedish VAT. The condition is that you not during the application period is or should be registered for VAT in Sweden. The following conditions must be fulfilled:

- The VAT must refer to acquisition or import for your turnover in business in other countries than Sweden.
- If your sale (turnover) takes place in another EU country it is subject to VAT or entitles you to a refund in that country.
- Your turnover would have been subject to VAT or would have entailed the right to a refund if it took place in Sweden.

As a foreign entrepreneur, you can also get a VAT refund for goods or services that you will sell in Sweden when a VAT-registered buyer is tax-liable for the turnover. This is known as "reversed charge".

The regulations for refunds to foreign entrepreneurs are found in Chapters 10 and 19 of the VAT Act (1994:200).

## Limitations on the right to a refund

You are not entitled to repayment if the Swedish VAT regulations prohibit deduction. The limitations apply, among other things, to the sale of travel services. Refunds are not given to a travel agency for goods and services that have directly benefited the traveller.

If you act as an agent for goods and services, a refund will be given only if the principal would have been entitled to a refund if he had acted in his own name. If the agency work took place in several stages, each stage must have been entitled to a refund. As the person applying for a refund, you must show that this right existed.

## When are you entitled to repayment?

If you are entitled to a refund, you are entitled to receive payment when:

- goods have been delivered to you or brought into the country.
- a service has been provided to you
- you have paid in advance for ordered goods or services.

## Minimum amounts

If the application refers to a full calendar year or the remainder of the year until the turn of the year, the amount of VAT for which a refund is applied for may not be less than SEK 500.

In other cases, the amount of VAT may not be less than SEK 4 000.

## Application for a refund

The application must be received by the Swedish Tax Agency no later than 30 June of the following calendar year.

- ① Client numbers are issued by the Swedish Tax Agency on your first application.
- ② Your application is to be accompanied by a certificate issued by a competent authority that shows that you are an entrepreneur. The certificate must not be older than 12 months.
- ③ The application is to cover at least three and no more than twelve consecutive calendar months. **An application must never refer to different years.** If the application applies to the period up to the turn of a year, it may refer to a shorter period than three months.
- ④ You must show the amount applied for with **original invoices**. Where an invoice refers to underlying invoices, these are also to be attached. Swedish VAT is to be specified in the invoice.

All sums are to be shown in **Swedish kronor (SEK)**. Other currencies may appear in invoices from Swedish companies. When you apply for a refund, the amount is to be recalculated in SEK. Use the exchange rate applying on the date of delivery in your calculation. The exchange rate on the invoice date may be used if invoicing took place near the time of delivery.

VAT referring to **reversed charge**, VAT for passage over **the Öresund Link** and **other VAT** are to be shown separately.

- ⑤ In your application for a refund of VAT applying to sale involving **reversed charge** in Sweden, you are to prove that onward sale took place in Sweden. You can do this using copies of your invoices for onward sale.
- ⑥ You can choose to receive payment to a bank account, Swedish postal giro account or a Swedish bank giro account. If you do not supply an account number, repayment will be made to the address you have given in the application.
- ⑦ If goods or services are used both in VAT-liable and non-VAT-liable business within EU, the VAT is to be distributed in proportion to their use. You are to state the proportion of VAT that pertains to the VAT-liable business.

## Send your application to

Skatteverket  
Skattekontor 9  
SE-106 61 Stockholm  
Sweden