

VAT Refunds for Foreign Entrepreneurs

Who can get a refund?

You can get a refund of VAT on goods and services that you buy in Sweden if you are a foreign entrepreneur not required to be registered for VAT in Sweden.

What are the rules for refunds?

The following conditions must be fulfilled for the VAT to be refunded to you:

The VAT must be on the purchase (acquisition) or import of goods or services for your business in other countries than Sweden.

Your sale (turnover) would have been subject to VAT, or would have entailed the right to a refund if it had taken place in Sweden.

If your sale (turnover) takes place in another EC country then it is subject to VAT or entitles you to a refund in that country. This condition applies to applications received from 1 July 2003.

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

Limitations

You are not entitled to repayment if the Swedish VAT regulations prohibit deduction. In Sweden, there are limitations on the right to deductions for, among other things, cars and business entertainment. If you run a travel agency business, you are not entitled to a refund for goods and services that directly benefit the traveller, such as hotel rooms, restaurants and personal transport.

If you have not sold the goods or services but have simply acted as an agent, you can only claim a refund if your 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 can repayment take place?

You are entitled to repayment no earlier than the point at which

Goods have been delivered to you or brought into Sweden.

A service has been provided to you.

You have paid in advance for ordered goods or services.

Application for a refund

You apply for a refund to Stockholm on the form SKV 5801.

Entrepreneurs from Austria, Czech Republic, Denmark, The Faero Islands, Germany, Greenland, Iceland, Poland, Slovakia and Slovenia shall send the form and its attachments to:

Skatteverket
Utlandsenheten
SE-205 31 Malmö
Sweden.

Fax: + 46 10 574 62 03

E-mail: skattekontor1.malmo@skatteverket.se

Entrepreneurs from other countries shall send the form and its attachments to:

Skatteverket
Skattekontor 9
SE-106 61 Stockholm
Sweden.

Fax: + 46 10 574 18 11

E-mail: stockholm@skatteverket.se

Call The Swedish Tax Agency

General Information

0771-567 567 (within Sweden)

+46 270 734 98 (from abroad)

If you have questions regarding your own case

0771-778 778 (within Sweden)

+46 270 734 00 (from abroad)

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

The application is to cover at least three and no more than twelve consecutive calendar months. An application must never refer to different calendar years. If the application covers a period up to the turn of a year, it may apply to a shorter period than three months.

Your application is to be accompanied by your VAT registration certificate or equivalent document. The certificate or its equivalent must not be older than 12 months.

You must verify the amount applied for with original invoices. Swedish VAT is to be specified in the invoice.

Your application must show the following separately:

- VAT on fees for passage over the Öresund Link.

- VAT applying to reversed charge.
- Other VAT.

Minimum amounts

If the application refers to a full calendar year or the remainder of the year until the turn of the year, the VAT is refunded if it amounts to at least SEK 250.

In other cases, the VAT is refunded if it amounts to at least SEK 2,000.

Reconsideration and appeal

A decision on the refund will, on request, be reconsidered by Skatteverket (the Swedish Tax Agency) if the decision only partially granted your application.

The same applies if you request a further refund for a period for which a decision has been issued. The decision of Skatteverket may be appealed to Länsrätten i Dalarnas län (the County Administrative Court in Dalarna County).