

## What to do

Complete the upper part of the form and send it to:

**Swedish Tax Agency**  
871 87 Härnösand, Sweden

You can also fax the form to

**fax +46 (0) 0611-796 25 or 796 26.**

The agencies will respond on the lower part and send it to the address or fax number you give on the right. If you have any questions, you can call the Swedish Tax Agency on +46 (0) 0611-795 15.

**See also information on page 2.**

## Request response Public information

Date	Last date for response
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### A. Please send form with response to

Do you want a reply by fax? Please give the fax number

### B. I would like information about

Company/person or organisation you would like information about	National/organisation identification number
If there is a group VAT registration number, please give it here:	

### C. Information about yourself

Name of company or organisation	Contact
	Telephone number

### Swedish Tax Agency's response

Recorded in register of organisations <input type="checkbox"/> Yes <input type="checkbox"/> No	Registered as an employer <input type="checkbox"/> Yes <input type="checkbox"/> No	Registered for value added tax <input type="checkbox"/> Yes <input type="checkbox"/> No
Registered for <input type="checkbox"/> F-tax	<input type="checkbox"/> FA-tax	<input type="checkbox"/> A-tax
<b>Employer's contributions for the last three months</b>		
Month   SEK	Month   SEK	Month   SEK
According to the Swedish Tax Agency's register, does the company have any residual liabilities for taxes or national insurance contributions with the Swedish Enforcement Administration? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Date when information was taken from the Swedish Tax Agency's register		
Signature/information provided by		Telephone number
Print name		

### Swedish Enforcement Administration's response

Amount of liability for taxes, contributions, SEK	Repayment plan exists <input type="checkbox"/> Yes <input type="checkbox"/> No	Repayment plan being complied with <input type="checkbox"/> Yes <input type="checkbox"/> No
Date when information was taken from the Swedish Enforcement Administration's register		
Signature/information provided by		Telephone number
Print name		

# Information

## Public information request/response

### Use of this form

This form may be used by anyone who has to submit a tender in accordance with 1 chap 17 § and 6 chap 9 § of the Public Procurement Act (1992:1528 LOU). The form can also be used by anyone who wants to obtain information about whether a company is handling its taxes and contributions properly. On request, the Swedish Tax Agency can provide current information at any time at all during the term of the contract, not merely at the time of procurement. If subcontractors are involved in one or more parts, you can also request information about them.

### What to do

**A.** Give the address the response is to be sent to. If you want a response by fax, write in the fax number instead.

**B.** Then fill in the name and national/organisation identification number of whoever you want information about. A sole trader's organisation number is his national identification number.

**C.** Finally, give the name and telephone number of your contact.

### Send the form off

Send the form to Skatteverket, 871 87 Härnösand, Sweden by post or fax it to the fax number shown on the front of the form.

### What happens then?

The Swedish Tax Agency will send the form with its response to the address or fax number you have given. If there are residual liabilities for tax or contributions, the Swedish Enforcement Administration will also respond to this form.

### The Swedish Tax Agency's response

#### Registered for value added tax?

Since broadly speaking all sales of goods and services in Sweden are liable to VAT, virtually all traders are VAT registered.

#### Registered as an employer?

If remuneration is paid to a person who is on A-tax, the person making the payment will be regarded as an employer. He must then be registered as an employer with the Swedish Tax Agency. If there is no employer registration, this may mean that staff are on contract or that subcontractors are used. You can also request details of such subcontractors.

#### Registered for F-tax, FA-tax or A-tax

There is no requirement that you must have an F-tax certificate to carry on a commercial activity. In some businesses, e.g. trading in goods, it is not necessary to be on F-tax. If a company is to perform services involving labour, it is normal for it to be on F-tax.

**F-tax.** Companies with an F-tax certificate pay their withholding tax and company contributions themselves. If you take on a company to do work, you do not have to deduct or pay employer's contributions if the company

quotes its F-tax certificate. Stating "Holder of F-tax certificate" in a quotation, offer, contract or invoice means that the F-tax certificate has been quoted. This applies if the company you take on has an F-tax certificate when the work is decided on or when the remuneration is paid.

**FA-tax.** If the company or person you take on is on FA-tax, the F-tax certificate must be quoted in writing in order to apply. Stating "Holder of F-tax certificate" in a quotation, offer, contract or invoice means that F-tax has been quoted.

**A-tax.** If the company or person you take on does not have an F-tax certificate, you must deduct tax and pay employer's contributions on his/its remuneration. In payments to a corporate person on A-tax (e.g. limited company, partnership, association), the tax deducted must be 30% of the remuneration. No employer's contributions need be paid for corporate persons.

### Details of employer's contributions for the last three months

Employer's contributions are normally approximately one third of pay. By getting details of the company's employers' contributions for the last three months, you can get an estimate of how many people the company is paying.

### According to the Swedish Tax Agency's register, does the company have any residual liabilities for taxes or national insurance contributions with the Swedish Enforcement Administration?

If, at the time of the balancing that takes place every month, a company's tax account shows a tax liability, that company receives a payment demand. If the liability and the accrued taxes and contributions for the month have not been paid at the time of the next month's balancing, the liability will be passed to the Swedish Enforcement Administration for collection, provided it exceeds SEK 10,000. If, according to the details in the Swedish Tax Agency's register, there is a residual tax liability with the Swedish Enforcement Administration, the form will be passed on to them for a response.

### The Swedish Enforcement Administration's response

The Swedish Enforcement Administration may come to an agreement with the debtor on a repayment plan for the residual liability if any of the following conditions applies:

- it is to the public benefit
- it is necessary given the debtor's personal circumstances
- the request for respite from payment is examined by the proper authority.

The repayment plan will apply on condition that payment is made in accordance with the plan and that no new liabilities arise. The Swedish Enforcement Administration can provide further information on the terms etc of repayment plans.