

瑞典税收居民身份认定规则

一、个人

瑞典所得税法案第 3 章节（SFS1999: 1229）规定了税收居民个人的个人所得税纳税义务。一个纳税年度中在瑞典连续居住 6 个月以上、或曾居住在瑞典并且仍在瑞典拥有紧密关联的个人，负有个人所得税纳税义务并须报告其全球所得。

更多有关个人及雇员所得税信息参见以下链接：

<http://www.skatteverket.se/servicelankar/otherlanguages/inenglish/individualsemployees.4.70ac421612e2a997f85800095591.html>

二、实体

瑞典所得税法案第 4-7 章节规定了税收居民实体的企业所得税纳税义务。瑞典的法人实体均视为瑞典税收居民，包括在瑞典境内注册成立以及不要求注册但管理机构位于瑞典境内的实体（瑞典所得税法案第 6 章节第 3 条）。

在瑞典境外成立或注册的实体（外国法人实体）不视为瑞典税收居民，即使其有效管理机构位于瑞典境内，也不视为瑞典税收居民。

根据瑞典相关法律规定，税收居民实体包括：

- 有限公司
- 经济类协会
- 非营利类协会
- 已注册的宗教团体
- 基金会

虽然一些位于瑞典境内的基金会、非营利类协会和已注册宗教团体仅承担有限纳税义务(瑞典所得税法案第7章节),但这些实体仍视为瑞典税收居民。

更多有关企业、雇主及其他实体的内容参见以下网址:

<http://www.skatteverket.se/servicelankar/otherlanguages/inenglish/businessesandemployers.4.12815e4f14a62bc048f5159.html>

三、不视为税收居民的实体

以下瑞典实体是税收透明体,因此不视为瑞典税收居民。这类实体所产生的所得将由其合伙人各自承担纳税义务(瑞典所得税法案第5章节)。

- 合伙企业
- 有限合伙企业

四、联系方式

一般问询

有关税收居民、所得税申报和公民注册的一般信息可以

通过瑞典税务机关联系方式相关网页中提供的在线邮件系统进行咨询，相关网址如下：

<http://www.skatteverket.se/servicelankar/otherlanguages/inenglish/contactus.4.4c5def2714bbf25766d2d6f.html>

在该网站上还有联系电话和联系地址。

国际税收办公室

有关外国实体的问题可以向斯德哥尔摩市和马尔默市的税务机关咨询，在瑞典境内的实体和个人也可以通过网站咨询相关问题。

在马尔默市的国际税务办公室（The International Tax Office）可以咨询以下国家或地区的企业提出的相关问题：

阿尔巴尼亚、奥地利、波斯尼亚-黑塞哥维那、保加利亚、克罗地亚、捷克共和国、丹麦、法罗群岛、法国、德国、希腊、格陵兰、匈牙利、冰岛、意大利、马其顿、黑山、波兰、葡萄牙、罗马尼亚、塞尔维亚、斯洛伐克、西班牙和土耳其。

Swedish Tax Agency

International Tax Office

SE-205 31 瑞典马尔默市

在斯德哥尔摩市的国际税务办公室（The International Tax Office）可以咨询来自其他国家的相关问题。

Swedish Tax Agency

International Tax Office

SE-106 61 瑞典斯德哥尔摩市

瑞典纳税人识别号编码规则

一、纳税人识别号介绍

瑞典纳税人识别号 (TIN)

在瑞典，自然人有以下两种纳税人识别号：

- 个人身份号码 (personnummer)，主要发放给已在瑞典人口登记系统登记的个人；
- 统筹号码 (samordningsnummer)，主要发放给未在瑞典人口登记系统登记的个人。

上述个人身份号码和统筹号码适用于大多数场合，无论是公开场合还是私下场合，并且可公开查询。更多信息可以咨询当地税务机关。

个人身份号码和统筹号码由 10 位数字组成。第 6 和第 7 位数字之间有一个连字符 (“-”)。个人身份号码的连字符在个人年满 100 岁时变为加号 (“+”)。

个人身份号码

所有在瑞典人口登记系统中上登记的个人均以个人身份号码作为唯一识别代码，该号码可用于政府或私人的绝大多数活动。

个人身份号码是永久且唯一的，即个人一生中有且仅有一个唯一的身份号码。即使个人移民离开瑞典，其身份号码仍会被保留。个人身份号码不能用统筹号码代替。

纳税人须在递交给瑞典税务机关的纳税申报表、损益表和其他文件中注明个人身份识别号码。

统筹号码

统筹号码是发放给未在瑞典人口登记系统登记的个人的统一号码。

在某些情况下，税务机关可以根据相关部门的要求分配统筹号码，比如个人因工作原因获得应在瑞典纳税的收入或养老金的情形。统筹号码同样可以在众多公众或私人场合中使用。

统筹号码是永久且唯一的，即个人一生中有且仅有一个唯一的统筹号码。个人在人口登记系统中完成登记后，统筹号码将被个人身份号码所取代。

与个人身份号码的使用要求相同，获得统筹号码的纳税人也须在递交给瑞典税务机关的纳税申报表、损益表和其他文件中注明该号码。

个人不能使用统筹号码来获得任何官方身份文件。

是否自动为所有税收居民发放纳税人识别号：

个人	是	实体	是
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二、纳税人识别号编码规则

格式	解释	注释
999999-9999 或 999999+9999	10 位数字	个人身份号码： 已经或曾经是瑞典居民的自然人。 注意：为了便于 IT 系统识别处理，纳税人识别号应不加“+”或“-”记号。
999999-9999	10 位数字	统筹号码： 不是也从未成为过瑞典税收居民的个人。 注意：为了便于 IT 系统识别处理，纳税人识别号应不加“+”或“-”记号。

三、如何找到纳税人识别号

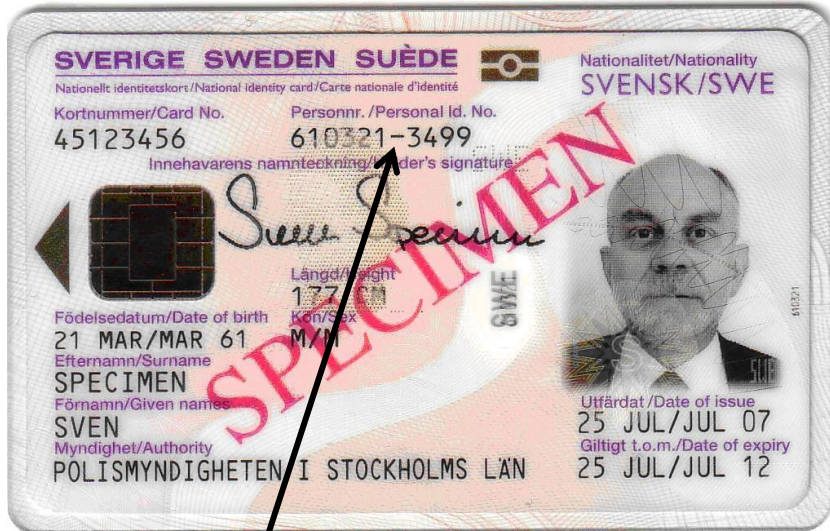
纳税人识别号将显示在以下身份证明文件上面：

护照



纳税人识别号 (TIN)

身份证



纳税人识别号 (TIN)

驾照



纳税人识别号 (TIN)

其他身份证件

其他身份证件主要是以人口统计为目的而发放的，用作瑞典境内的身份证明，旅行时不能替代护照或瑞典身份证的功能。



纳税人识别号 (TIN)

四、国内网站信息

更多有关纳税人识别号的信息参见以下链接：

www.skatteverket.se

目前暂无法在网上查询纳税人识别号。

五、联系方式

当地税务机关可以查询个人的身份识别号码和统筹号码相关信息。

联系方式：

The Swedish Tax Agency

网站: www.skatteverket.se

国际联系电话: +46 8 564 851 60

国内联系电话: 0771-567 567

电子邮箱: huvudkontoret@skatteverket.se

资料来源:

瑞典税收居民 身份 认定规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Sweden%20Tax%20Residency.pdf>

瑞典纳税人识别号编码规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Sweden-TIN.pdf>

Sweden- Information on residency for tax purposes

Section I –Criteria for Individuals to be considered a tax resident

Income tax liability for individuals is governed by chapter 3 of the Swedish Income Tax Act (SFS 1999:1229). Individuals who reside in Sweden, who stay in Sweden continuously (for six months or more) or who have previously been resident in, and still have close ties to, Sweden, are liable to income tax and must report their worldwide income.

More information regarding taxes in Sweden for private individuals and employees is available here:

<http://www.skatteverket.se/servicelankar/otherlanguages/inenglish/individualsemployees.4.70ac421612e2a997f85800095591.html>

Section II –Criteria for Entities to be considered a tax resident

Income tax liability for legal entities is governed by chapters 4-7 of the Swedish Income Tax Act. An entity will be tax resident in Sweden for income tax purposes if it is regarded as a Swedish legal entity. This includes entities registered in Sweden and entities that are not required to register but have their management in Sweden (article 3, chapter 6 of the Swedish Income Tax Act).

Entities formed/registered/incorporated outside of Sweden (foreign legal entities) are not considered resident in Sweden for income tax purposes, not even if their place of effective management is situated in Sweden.

Entities considered tax resident under Swedish law include:

- Limited Companies (aktiebolag)
- Economic Associations (ekonomiska föreningar)
- Non-profit Associations (ideella föreningar)
- Registered Religious Communities (registrerade trossamfund)
- Foundations (stiftelser)

Some foundations, non-profit associations and registered religious communities resident in Sweden have limitations in their liabilities for income tax (chapter 7 of the Swedish Income Tax Act). These entities are still considered resident.

More information for businesses, employers and other entities is available here:

<http://www.skatteverket.se/servicelankar/otherlanguages/inenglish/businessesandemployers.4.12815e4f14a62bc048f5159.html>

Section III –Entity types that are as a rule not considered tax residents

The following Swedish entities are fiscally transparent (flow-through) and not considered tax resident. Income derived from such an entity is taxed in the hands of its partners (chapter 5 of the Swedish Income Tax Act).

- Partnerships (handelsbolag)
- Limited Partnerships (kommanditbolag)

Section IV –Contact point for further information

General inquiries

General inquiries regarding residency, taxes and civil registration in Sweden can be sent by email via the Swedish Tax Agency's contact page on the web site:

<http://www.skatteverket.se/servicelankar/otherlanguages/inenglish/contactus.4.4c5def2714bbf25766d2d6f.html>

Telephone numbers and addresses are also available through this page.

International Tax Offices

The Tax Agency (Skatteverket) in Stockholm and in Malmö handles cases concerning foreign entrepreneurs. Businesses and private individuals resident in Sweden should use the web page for general inquiries for a speedy reply.

The International Tax Office (Utlandsskattekontoret) in Malmö handles entrepreneurs from the following countries:

Albania, Austria, Bosnia-Herzegovina, Bulgaria, Croatia, Czech Republic, Denmark, The Faroe Islands, France, Germany, Greece, Greenland, Hungary, Iceland, Italy, Macedonia, Montenegro, Poland, Portugal, Romania, Serbia, Slovakia, Slovenia, Spain and Turkey.

Swedish Tax Agency
International Tax Office
SE-205 31 Malmö

Sweden and the International Tax Office (Utlandsskattekontoret) in Stockholm handles all other countries.

Swedish Tax Agency
International Tax Office
SE-106 61 Stockholm
Sweden

Sweden-Information on Tax Identification Numbers

Section I –TIN Description:

TIN description

In Sweden there are two kinds of TINs for natural persons.

1. Personal identity number (personnummer) for persons who are or have been registered in the Swedish population record and
2. Co-ordination number (samordningsnummer) for persons who are not or have not been registered in the Swedish population records.

Personal identity number and co-ordination number is used in most activities, whether public or private and is public. Inquiries about who has a certain personal identity number or co-ordination number can be made at any Tax Office.

The Personal identity number and the Co-ordination number consist of 10 digits. There is a hyphen (or minus sign) between the 6th and the 7th digits. For Personal identity number the hyphen is converted into a plus sign in the year the person turns 100.

Personal identity number

All those registered in the Swedish population's register are given a personal identity number as an identification. Personal identification numbers are used for identification in most activities, whether governmental or private.

The personal identification numbers are permanent and unique, which means that the number follows the person throughout life and that no two personal identity numbers are identical. If a person at a later time emigrates from Sweden and is removed from the population records, he/she retains his/her personal identity number. A personal identity number can never be replaced by a coordination number.

The personal identity number must be stated in tax returns, income statements and other documents which are submitted to the Swedish Tax Agency.

Co-ordination number

A co-ordination number is a uniform identification number for natural persons who are not or have not been registered in the Swedish population records.

The Tax Office can only allocate a co-ordination number on the request of an authority for specific purposes. Examples of such purposes are that a person has an income from work or receive a pension that is taxable in Sweden. However, anyone

who has a co-ordination number can use this in other activities, both public and private.

The co-ordination number is permanent and unique, which means that the number follows the person and that no two co-ordination numbers are identical. If the person is later registered in the population register, the co-ordination number is replaced by a personal identity number.

If a person liable to pay tax is allocated a co-ordination number, this number – in the same way as for a personal identity number – must be stated in tax returns, income statements and other documents which are submitted to the Swedish Tax Agency.

A person cannot obtain an official identity document with their co-ordination number.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals Yes Entities Yes

Section II –TIN Structure:

Format	Explanation	Comment
999999–9999 999999+9999	10 digits	Personal identification number: natural person who is or has been resident in Sweden. Note: for the purpose of IT processing, the TIN should be written without any plus or minus sign.
999999–9999	10 digits	Co-ordination number: natural person who is not and has not been resident in Sweden. Note: for the purpose of IT processing, the TIN should be written without any plus or minus sign.

Section III –Where to find TINs?

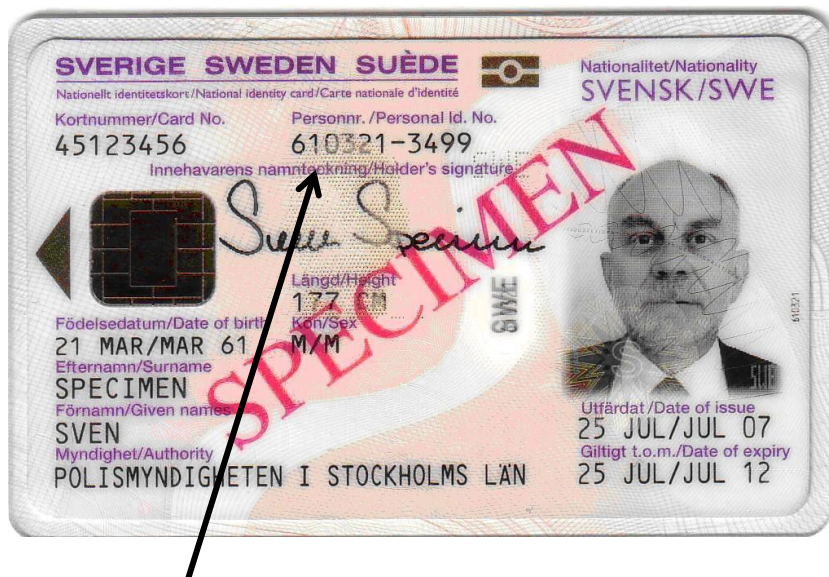
TINs are reported on the following official documents of identification:

Passport (Europeiska Unionen Sverige Pass)



Personal Identification Number (TIN)

Identity card (Nationellt Id-Kort/National identity card/ Carte nationale d'identité)



Personal Identification Number (TIN)

Driving license (Körkort Sverige)



Personal Identification Number (TIN)

Other identity card (IDENTITETSKORT)

Identity card for people registered for population purposes in Sweden. This card is used for identification in Sweden and cannot replace a passport or national identity card when travelling. The

TIN is found under the heading PERSONNUMMER.



Personal Identification Number (TIN)

Section IV – TIN information on the domestic website

Information on TIN: www.skatteverket.se

TIN online check: Not available.

Section V – Contact point for further information

TIN is public and inquiries about who has a certain personal identity number or co-ordination number can be made at any Tax Office.

Contact:

The Swedish Tax Agency

Addresses can be found on www.skatteverket.se

Telephone from abroad: +46 8 564 851 60

Telephone from Sweden: 0771-567 567

Email: huvudkontoret@skatteverket.se