

# Sweden

This guide is for e-commerce companies that sell online via web stores or at marketplaces.

## VAT Standard rate

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

## VAT Reduced rate

A reduced VAT rate of 12% applies to hotels, campgrounds, certain works of art, food, and restaurant services.

A special reduced rate of 6% applies to certain items. These include for example newspapers and books. Also, 6% applies to repairs to bicycles, shoes, and other leather goods, clothing, and household linen.

The zero rates apply to:

- Certain production services (most often printing services) of periodicals produced by non-profit organizations;
- Prescription drugs are sold to hospitals or imported into the country for delivery.

## Threshold

Since July, new rules have been in effect in Sweden, defining a threshold of €10,000.

## Deductible VAT

You can deduct VAT payable or pay on the following transactions:

- Domestic supplies of goods or services and transactions treated as such;
- Intra-EU acquisitions of goods and transactions are treated as such;
- Importation of goods.

## Registration procedure

In Sweden, there is online registration. It is necessary to fill out a questionnaire and send documents confirming the activity in Sweden. The application review period is usually 3 months.

## Tax representative

For companies based outside the EU, the appointment of a tax representative is required.

## VAT returns filing date

The following table will help you with the definition of filing declarations:

Filing period	Annual turnover	
Quarterly	Annual turnover does not exceed SEK 40,000,000	Between the 1st of the month after the return period and the 12th of the second month following the tax period.
Monthly	Annual turnover does exceed SEK 40,000,000	No later than of 26th of the month after the return period.

## VAT payment date

VAT must be paid simultaneously with the filing of the declaration.



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