

# What to do

Complete the upper part of the form and send it to: **Swedish Tax Agency** 871 87 Härnösand, Sweden You can also send the form via fax or e-mail: +46 (0) 10 577 96 25 or +46 (0) 10 577 96 26 upphandlingsinfo.norr@skatteverket.se Response can not be submitted by e-mail. If you have any questions, you can call the Swedish Tax Agency on +46 (0) 10-577 95 15. See also information on page 2.

# Request response **Public information**

Date 2023-03-07

# A Please send form with response to

A. Flease sella form with response to		
Name and postal address:		
Sveriges lantbruksuniversitet		
Petter Bremer		
Box 7086		
750 07 Uppsala		
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 Sveriges lantbruksuniversitet	National/organisation identification number
	202100-2817
If there is a group VAT registration number, please give it here:	
SE202100281701	
C. Information about yourself	
Name of company or organisation	Contact
Sveriges lantbruksuniversitet	
	Petter Bremer
	Telephone number
	018672284

Swedish Tax Agency's response

	3					
Recorded in regis	ter of organisations	ations Registered as an employer		Registered for	Registered for value added tax	
⊠Yes	No	Yes	□No	Yes	□No	
Registered for	<u></u> F-tax	☐FA-tax	☐A-tax	O DEL		
Decided employe	er contributions fo	r the past thre				
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	as taken from the Swedish T $-03-/6$	ax Agency's registe	UTAK	v 9		
Signature/information pro	vided by		1917	Telephone number		-
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# 4820

# 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 13 chap 2 and 3 §§ also 19 chap 18 § of the Public Procurement Act (2016:1145). The Swedish Tax Agency can upon request, provide current information at any time 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 the fax number instead.
- B. 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 to

Send the form to Skatteverket, 871 87 Härnösand, Sweden, by post, fax or e-mail to the address/number shown on the front of the form.

## What happens next?

The Swedish Tax Agency will send the form with its response to the address or fax number you have given. Note that a response via e-mail is not possible.

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 compensation 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 ceritificate 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 compensation 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 compensation. In payments to a corporate person on A-tax (e.g. limited company, partnership, association), the tax deducted must be 30% of the compensation. 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's contributions for the last three months, you can get an estimate of how many people the company is paying.

## Important information

Form 4820 has been updated in March, 2019.

The Swedish Tax Agency has deemed details regarding tax debts passed on to the Swedish Enforcement Authority (Kronofogden), to be confidential. For that reason, such information may no longer be included on this form.

Entrepreneurs and authorised representatives still have the option to download a pre-printed SKV 4820 form including details regarding tax liabilities passed on for enforcement. The debt details are according to the Swedish Tax Agency's register. Request the form by logging in to the Tax Agency's e-service Mina Sidor ('My Pages'). Information regarding tax debt that has been passed on for enforcement is usually not confidential at the Swedish Enforcement Authority. www.kronofogden.se/InEnglish.html