

Payment of remuneration to non-resident artists, athletes and others

This information provides guidance to

- artists and athletes who resides outside Sweden
- foreign artist companies
- organizers who reside or are domiciled in or i outside Sweden
- those who pay remuneration to non-resident artists, athletes or foreign organizers.



Special Income Tax

Who are liable to tax?

Both natural and legal persons, i.e. individuals and businesses, domiciled or resident outside of Sweden that receive income taxable in Sweden in accordance with the Act on Special Income Tax for Non-resident Artists, and Others (SFS 1991:591, A-SINK). Athletes and artists are supposed to do something artistic or sports in front of an audience. The stay in Sweden must not exceed six months within a twelve month period (including the interruption of the stay). See Skatteverkets ställningstagande (Swedish Tax Agency's position), 2005-02-14, dnr. 130 92654-05/111. Go to www.skatteverket.se/rattsligvagledning.

What income is taxable?

Taxable income includes cash payments or other forms of remuneration for artistic or sporting activities which are performed in Sweden or on board a Swedish vessel. Tax is also deducted when payment is made by invoice.

For an organizer domiciled outside Sweden taxable income comprises those revenues that are received when a performance is given in Sweden or on board a Swedish-registered vessel. Normally, this income includes income from tickets and advertising but also from the sale of programmes, stickers, etc.

Exemptions from taxation

- Voluntary payments to street musicians and the like.
- Income from business activities which are conducted from a permanent establishment in Sweden (other taxation regulations apply).
- Income from royalties or periodic fees for the use of tangible or intangible assets. Remuneration from Swedish radio or television is here regarded as royalty, with the exception of payment for first-time broadcasting from a station in Sweden (in some cases, other taxation regulations apply).
- Remuneration for essential travel or transport expenses, as well as allowance for board and lodging in connection with artistic or sporting activities in so far as the allowance is paid for by the organizer/payer. Expenses shall be accounted for e.g. by way of receipts.
- Remuneration other than cash payment from a payer, provided that the total value of the remuneration does not exceed 3 % of basic amount during any one accounting period (approx. SEK 1 300).
- For certain organizers who are not domiciled in Sweden there are additional exemptions.

Tax rate

A tax rate of 15 % is levied on taxable income.

Tax deduction

Those who make cash payments or other forms of remuneration to a person who is liable to special income tax for non-resident artists and athletes (A-SINK) must deduct such tax.

Double taxation treaties

A non-resident person who derives taxable income from Sweden must, as a rule, also pay tax in his or her country of residence. To avoid double taxation of the same income Sweden has entered into treaties with other countries. These are called double taxation treaties. In some cases, the provisions of the double taxation treaty can mean that special income tax need not to be paid.

Note that income exempt from taxation due to a double taxation treaty must still be accounted for.

Taxation in accordance with the Income Tax Act

Those subject to the rules relating to special income tax for non-resident artists or others may request that they are instead taxed in accordance with the provisions of the Income Tax Act. Please contact the Swedish Tax Agency for further details.

Repayment of tax

If too much tax has been deducted, the taxpayer has the right to be credited with any excess amount or, in certain cases, to have it refunded. A written application should be made to Skatteverket, SE-771 83 Ludvika. The application must be submitted no later than six calendar years after the year in which the remuneration was paid.

Employer's contributions

Employer's contributions must be paid on all wages and other remuneration paid to artists and athletes in accordance with the legislation relating to special income tax for these groups (A-SINK).

The basis for employer's contributions shall not include the following:

- Reimbursement for costs associated with necessary travel or transportation. This also includes meals and lodging benefits in connection with the artistic or athletic activities that are paid specifically by the organizer/payer. It must be possible to provide documentation of such costs, e.g. receipts
- Compensation in a form other than cash, if the total value from a payer during one reporting period does not exceed three percent (0.03) of the price base amount (approx. SEK 1 300).
- Compensation, which in total during the income year, is under half a base amount if the payer represents a non-profit sports association and the receiver is an athlete. For more information about who is seen as an athlete you can find at www.skatteverket.se/halvprisbasbeloppsregeln.

Employer's contributions are to be paid only on remunerations paid to natural persons. Those who pay compensation to a foreign company (legal entity) that is taxed in accordance with the A-SINK Act are not required to pay employer's contributions.

If you engage an artist or athlete from a different country belonging to the EU/EEA for a short-term engagement, there may be other rules that apply to the employer's contributions. According to a special EU regulation, a person who normally works for several companies or employers located in any of the various member states shall belong to the social insurance system of the country where he or she resides. It also means that social insurance is paid in that country. For example, if you engage an artist from another country belonging to the EU/EEA for one or a few engagements and the person also works as an artist in his/her own country or in a different EU/EEA country, the starting point is thus that you do not need to pay employer's contributions in Sweden. In instances where there is uncertainty, you should request that the person whose services you have engaged present an A1/E 101 certificate, which shows that he/she belongs to the social insurance system of his/her own country.

If the artist or athlete is to be covered by the social insurance system of another country, you are obliged to pay contributions there in accordance with its rules.

Reporting and payment

PAYE return

The basis for employer's contributions and deducted tax must be reported in a PAYE return by the 12th day of the month following the payment (however, in January and August, the deadline is the 17th). The size of the contribution depends on the age of the recipient. The PAYE return shows the various contribution rates, along with the age groups to which they apply. Employer's contributions must be paid into the payer's tax account no later than the reporting deadline.

Appendix to the PAYE return

Those who pay taxable remuneration to an artist, athlete or to an artist agency must report this in an appendix to a PAYE return (SKV 2728) for each person and payment month. This appendix is available to download at www.skatteverket.se. This form is to be sent to Skatteverket, SE-771 83 Ludvika, Sweden. You can also call Skatteupplysningen [Tax Information], phone +46 771-567 567, and state your case for A-SINK.

Co-ordination number

The Swedish co-ordination number (or personal identity number) of the recipient must be stated in the appendix to the PAYE return. Co-ordination numbers are allocated to individuals who are not registered but are nonetheless subject to, e.g., Swedish tax and

social insurance rules. Certain personal details are required for the Swedish Tax Agency to be able to allocate a co-ordination number. Complete the form "Underlag för tilldelning av samordningsnummer för personer som omfattas av A-SINK" (SKV 2730) [Basis for allocation of a co-ordination number for individuals who are subject to the Act on Special Income Tax for Non-resident Artists and Others], which is available to download at www.skatteverket.se. A copy of a passport or other identity document must be enclosed.

Income statement

The appendix to the PAYE return replaces the income statement KU14 (SKV 2303) and it is therefore important that it is meticulously filled in.

Special tax return

– non-resident organizer

Non-resident organizers who have been in receipt of income must themselves report and pay tax. Reporting the basis for this tax and the taxable amount must be done in a special tax return, which must be submitted no later than the 12th of the month after the month in which they received these taxable remunerations (the 17th, with respect to January and August).

This tax return can be obtained by completing the form Registreringsanmälan för utomlands bosatta artister (SKV 3705) [Registration application for non-resident artists] which is available to download at www.skatteverket.se. This form is to be sent to Skatteverket, SE-771 83 Ludvika, Sweden. You can also register by calling Skatteupplysningen [Tax Information], phone +46 771-567 567, and state your case for A-SINK.

If non-resident organizers pay a remuneration to artists that are to be taxed in accordance with the Act on Special Income Tax for Non-resident Artists and Others, they must also submit an appendix to the PAYE return, as explained above.

Making a payment?

Payments are to be made to the Swedish Tax Agency's bankgiro account 5050-1055. Pay on line or use the payment slips that you received from the Swedish Tax Agency. The reference number (OCR) that you need in order to pay on line is on the PAYE return, the tax account statement and the payment slips. You can also obtain it via www.skatteverket.se/ocr.

Interest on the tax account

A surplus and a deficit on the tax account are considered as an interest income and an interest expense, respectively. Further details of this are available in the Tax account brochure (SKV 408B) [Skattekontobroschyren, SKV 408].

Pay on time

Payments must be credited to the Swedish Tax Agency's bankgiro account no later than on the due date. The Swedish Tax Agency does not accept cash payments.

Payer is registered as an employer

If you pay compensation and if you are registered as an employer, the Tax Agency already sends PAYE returns to you. You report the underlying information and the calculated amount of the contribution

and deducted tax at the same time as you report the wages and employer's contribution for other employees.

Example: This is how you complete "PAYE return"

Payment of wages in January 2014 to regular employees (born between 1949 and 1987)	SEK 1 000 000
Tax deduction	SEK 300 000
Wages to three musicians from Russia (all born in 1988) for performances in January	SEK 200 000
Tax deduction as per the A-SINK Act 15 %	SEK 30 000

Reporting in the PAYE return:

Box 50: Gross wages subject to contribution	SEK 1 200 000
Box 55: Full employer's contribution for born between 1949–1987	SEK 1 000 000
Box 56: 31,42 % of row 55	SEK 314 200
Box 57: Employer's contribution for those born 1988 and later	SEK 200 000
Box 58: 15,49 % of row 57	SEK 30 980
Box 81: Wages and benefits, incl. SINK	SEK 1 200 000
Box 82: From wages and benefits	SEK 330 000

Deklarationen ska finnas hos Skatteverket senast på deklarationsdagen (inlämningsadress, se andra sidan)

Beta din skatt till Bankgiro 5050-1055	Ditt referensnummer (OCR) 1657800165306
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Arbetsgivardeklaration

01 Deklarationsdag 2015-02-12	02 Person-/Organisationsnummer 578001-6530
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Arbetsgivaravgifter att deklarerat för januari 2015

Bruttolön, förmåner och avdrag för utgifter i arbetet

50 Avgiftspliktig bruttolön utom förmåner	+ 1 200 000
51 Avgiftspliktiga förmåner	+
52 Avdrag för utgifter i arbetet	-
53 Sammanlagt underlag för arbetsgivaravgifter och särskild löneskatt	=

Uppgift till Försäkringskassan

99 Total sjuklönekostnad	99
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(Ruta 53 = 55 + 57 + 59 + 65 + 69)

Underlag för arbetsgivaravgifter

55 Full arbetsgivaravgift för födda 1950 – 1988	1 000 000
57 Arbetsgivaravgift för födda 1989 –	200 000
59 Arbetsgivaravgift för födda 1938 – 1949	
65 Ambassader och förelag utan fast driftställe i Sverige samt särskild löneskatt	
67 Kod, se nedan* <input type="checkbox"/> USA, Kanada, Québec, Indien	

Arbetsgivaravgifter *Ange endast kronor, ej ören*

56 31,42 % av rad 55	+ 314 200
58 15,49 % av rad 57	+ 30 980
60 10,21 % av rad 59	+
66 Se nedan*	+
70 Se nedan*	+

Underlag för avdrag från arbetsgivaravgifter

73 Forskning och utveckling, underlag	73
75 Regionalt stöd, underlag (=55+57)	75
77 Summa underlag (Uppgiften registreras ej)	77

Avdrag

74 Avdrag forskning och utveckling, se nedan*	74
76 Avdrag regionalt stöd, se nedan*	76
78 Summa arbetsgivaravgift	78

Avdragen skatt

82 Från lön och förmåner	82 + 330 000
84 Från pension m.m.	84 +
86 Från ränta och utdelning	86 +
88 Summa avdragen skatt	88 =
Summa avgift och skatt att betala	= 6 751 80

Avdragen skatt att deklarerat för januari 2015

Underlag för skatteavdrag

81 Lön och förmåner inkl. SINK	81 + 1 200 000
83 Pension, livränta, försäkringsersättning inkl. SINK	83
85 Ränta och utdelning	85
87 Summa underlag för skatteavdrag	87

*För procentsatser och kod, se SKV 463.

Upplysningar (Upplysningar kan bara lämnas i rutan)

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03 Administrativ kod

Underskrift

Underskrift (behörig firmatecknare)

Namn/förtydligande

Kontaktperson

Telefonnummer

33 0143

4

Payer is not registered as an employer

If you pay compensation and if you are not registered as an employer, you will not automatically receive a PAYE return. You can register either on www.verksam.se or by completing the registration form for tax and contributions, Företagsregistrering (SKV 4620) [Company Registration]. This is how you notify the Tax Agency that you wish to register as an employer.

You can read more (in Swedish) in the brochure Företagsregistrering (SKV 418) [Company Registration].

Information on how to complete the PAYE return is available on the previous page.

Example: This is how you complete "Företagsregistrering" [Company Registration]

A company, which is not registered as an employer, engages three musicians from Russia to play at a party. In order to be able to report their wages, employer's contributions and tax deducted, the company must be registered as an employer to obtain the PAYE return, where such reporting must be done. The company register on www.verksam.se or by completing a "Företagsregistrering" (Company Registration).

Skatteverket		Företagsregistrering	
För information om hur du fyller i blanketten, läs broschyren Företagsregistrering (SKV 418). Använd gärna e-tjänsten Registrera företag på verksam.se i stället om du har möjlighet.		F-skatt - Arbetsgivare - Moms	
Ansökan/anmälan avser			
<input type="checkbox"/> F-skatt	<input type="checkbox"/> FA-skatt (endast enskild näringsidkare)	<input checked="" type="checkbox"/> Arbetsgivarregistrering	<input type="checkbox"/> Momsregistrering
A. Uppgifter om företaget			
Namn <i>Storstads HB</i>		Person-/organisationsnummer <i>969696-1234</i>	
<input type="checkbox"/> Enskild näringsidkare	<input type="checkbox"/> Aktiebolag	<input checked="" type="checkbox"/> Handels- och kommanditbolag	<input type="checkbox"/> Ekonomisk förening
Annan företagsform			
Verksamheten är		Tidigare person-/organisationsnummer	
<input type="checkbox"/> Nystartad	<input type="checkbox"/> Övertagen	<input type="checkbox"/> Ombildad	Datum för första bokslut (åååå-mm-dd)
Postadress (gata/box, postnummer och ort)		Telefonnummer	
<i>Storgatan 10</i> <i>121 34 Storstad</i>			
Företagets besöksadress inkl. postnummer och ort (om annan än postadress)		Bedrivs verksamhet på flera fasta adresser?	
		<input type="checkbox"/> Ja <input type="checkbox"/> Nej	
Särskild skatteadress dit moms- och arbetsgivardeklarationer samt kontoutdrag ska skickas (om annan än postadressen)			
B. Uppgifter om verksamheten (Fylls i av alla)			
Summan av verksamheterna ska vara 100 % och beräkningen gör du utifrån omsättningen. Behöver du fler rader kan du lämna uppgifterna på en separat bilaga. Du hittar SNI-koder på Statistiska centralbyråns webbplats www.sni2007.scb.se .			
Verksamhet 1	SNI-kod	Andel av total verksamhet %	
Verksamhet 2			
Verksamhet 3			
Om företaget bedriver kontanthandel ska du anmäla ditt kassaregister på Skatteverkets webbplats, skatteverket.se/kassaregister .			Summa 100 %
C. Beskrivning av verksamheten			
Beskriv din verksamhet så tydligt som möjligt			
D. Uppgifter om ägare i fåmansföretag			
Lämna uppgifter om samtliga ägare. Uppgifterna avgör t.ex. vem som förväntas deklarerar som ägare/delägare i ett fåmansföretag. Behöver du fler rader kan du lämna uppgifterna på en separat bilaga. Läs mer om fåmansföretag på skatteverket.se .			
Namn på delägare	Pers.-/org.-/VAT-nummer	Antal aktier/andelar	
Summa, totalt antal aktier/andelar			
E. Uppgifter för registrering som arbetsgivare			
Datum för första löneutbetalning <i>26 mars</i>	Företaget ska delta i offentlig upphandling eller få anställningsstöd* och behöver bli registrerat som arbetsgivare redan från anställningsdatum.		Datum
Antal månader per år som lön ska betalas ut	Beräknat antal anställda <i>3</i>	Beräknad lönesumma för ett år (12 månader) <i>15 000 kr</i>	
* Mer information om anställningsstöd finns på arbetsformedlingen.se/arbetsgivare			

SKV 4620 33 sv 00 08



24-hour self-service:

Webb site: skatteverket.se
Service phone: 020-567 000

Personal service:

Call Skatteupplysningen,
within Sverige: 0771-567 567,
from abroad: +46 8 564 851 60

