

Technical specification

- e-filing of income statements

Income year 2015

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1 About the brochure

The brochure describes how a data file with income statements is to be designed and submitted and is primarily aimed at software companies and information providers with their own systems that produce files with income statements.

The technical description applies to the reporting of income statements and Swedish withholding tax on dividends relating to income year 2015.

Note: The brochure may be updated with new versions.

2 News – Income year 2015

From income year 2015 a number of changes are being introduced for the reporting of income statements. The reasons for the changes include:

- Improvement in security concerning the submission of income statements
- Increased demands for higher quality of income statements content.

The biggest changes compared to the previous year are:

- A new file format (XML) is being introduced to allow for the improved quality of the content in the income statement.
- The test service for the new XML format is provided in September 2014 to ensure that software companies and information providers can begin the conversion work ahead of income year 2015 . This test service should not be confused with the “regular” test service concerning the 2014 income year (see brochure issue 21).
- The option of submitting income statements electronically via mobile media (CD, DVD, floppy disk, USB stick, etc.) have been removed to improve security.
- The requirements for information in income statements being correct have been significantly strengthened - approximately 150 new checks are being introduced concerning the income statements content and for most fields there are conditions that must be met. Files containing errors are stopped upon submission.
- From income year 2015 it is possible to report Swedish withholding tax on dividends electronically in the income statements file. The former method of submitting the accounts electronically for Swedish withholding tax on dividends has been discontinued.
- The capacity of the Swedish Tax Agency's file transfer service has been significantly improved
- With the introduction of XML, the need for the downloadable income statements test program is significantly reduced and is consequently no longer being provided. The test service for income statements files at the Swedish Tax Agency's website remains.
- In order to facilitate the electronic submission of income statements, there will be an e-service where you can report income statements including withholding tax via manual input.
- It is possible to submit income statements much earlier– during the first half of the income year.

3 General

Information providers must annually submit income statements to the Swedish Tax Agency on salaries and remuneration paid, and securities that have been sold, etc. If Swedish withholding tax on dividends is deducted, this must be accounted for and paid regularly over the income year no later than four months after the dividend.

In addition to submitting the IS on file, an e-service is available from June 2015, where you can register your income statements via manual input and submit them to the Swedish Tax Agency. The E-service replaces the registration program that the Swedish Tax Agency provides up to income year 2014. E-service provides instructions and explanations for how to register data and those who submit income statements via E-service have no need of this brochure.

Information regarding the reporting requirement, etc. is available in the Swedish Tax Agency's brochures.

Note: The brochures for income year 2015 are updated continuously during 2015.

- SKV 304 Income statements – salaries, remuneration, etc. Only available in Swedish
- SKV 373 Income statements – interest, dividends, etc. Only available in Swedish
- SKV 319 Tax credits for gifts Only available in Swedish
- SKV 378 Tax rules for housing associations and their members Only available in Swedish
- SKV 442 Special income tax for people working in Sweden and living abroad

Information regarding Swedish withholding tax on dividends is available on the Swedish Tax Agency's website.

3.1 Who can you contact if you have any questions?

- Technical queries are handled by Technical Support on +46 (0)771-787 787.
- From abroad, dial +46 8 764 92 10.

For other questions refer to the Swedish Tax Agency's website_or Tax Information on +46 (0)771-567 567.

You can also e-mail your questions via the [Swedish Tax Agency's website](#)

3.2 Dates for submission/corrections of income statements

- **31 January** Income statements must be submitted to the Swedish Tax Agency no later than 31 January of the year following the income year. Corrections to income statements must be submitted promptly. Corrections submitted by 1 March are during the pre-printing of the income tax return
- **30 June** Income statement, KU72 must be submitted to the Swedish Tax Agency no later than 30 June of the year following the income year.

3.3 Time of submission of reporting Swedish withholding tax on dividends

Swedish tax on dividends must be reported no later than four months after the dividend

4 Prior to submission of income statements file

4.1 Important to remember

It is of the utmost importance that the information submitted maintains a high quality. Therefore, check and “tick off” the check-list below before submitting the report. This can save a lot of time and trouble for you, the Swedish Tax Agency and especially for the person to whom the information relates.

You need to consider the following when reporting income statements.

- Check that the same information provider number (FK201) has been used as when reporting employer’s contributions and deducted tax, PAYE.
- Ensure that relevant and updated contact information is contained in the file.
- Check that the specification number (FK570) is specified for all income statements.
- If the person to whom the information relates has no Swedish personal identity number, the following must be stated:

FK222 Date of Birth (FK224 Other ID number for legal entities)

FK216, 217 First Name, Last Name

FK218 Street address (and FK228, Street address 2, if required)

FK220 Postal location

- Are all remuneration/costs included? Have they been given the correct element names?
- Have you entered the ISIN for all securities that have ISIN?
- **Note:** – remember that if ISIN has a country code other than “SE” – always add a name in plain text, and that your “own” internal ISINs are to be converted to real ISINs (FK572).

4.2 The correct information for the correct person

The summary of income tax returns is based on the submitted income statement. It is therefore very important that the income statements are provided:

- in time
- with the correct Swedish personal identity number (right identity)
- with the correct amount

Income earners are also credited with preliminary tax based on the submitted income statements. For employers and others that report information in the PAYE return, the submitted income statements must be consistent with that information.

4.3 Income statement for the person to whom the information relates

When the income statement has been submitted to the Swedish Tax Agency, the equivalent information must be submitted to the person to whom the information relates. It can be submitted in several ways:

- on the last pay slip for the year
- on annual statements
- on own forms adapted to suit own printing routines and needs
- defined in the Swedish Tax Agency's form for each income statement form
- by e-mail

It is important that it is easy for for the person to whom the information relates, to compare the information with the income tax return.

If the income statements, KU13 or KU14 have been submitted, the information to the employee must include a statement to the following effect:

In English:

KU13: “This information refers to income which, as part of the decision on special income tax for non-residents, should not be declared in Sweden.”

KU14: “This information refers to a special income statement – Pensionable income and exchange of income statements, for income that should not be declared in Sweden.”

In Swedish:

KU13: ”Denna uppgift avser inkomst som enligt beslut om särskild inkomstskatt för utomlands bosatta inte ska deklarerars i Sverige.”

KU14: ”Denna uppgift avser särskild kontrolluppgift - Pensionsgrundande inkomst och utbyte av kontrolluppgifter, för inkomster som inte ska deklarerars i Sverige”.

5 Submitting accounts

5.1 Submission methods

Via File Transfer using the Swedish Tax Agency's eService - Income statements (requires e-ID).

Via eTransport which requires Steria Certificates and agreements with the Swedish Tax Agency. An update of the agreements will be initiated by the Swedish Tax Agency as changes are made to the income statements.

The files must be prepared according to this brochure.

You can also submit income statements to the Swedish Tax Agency using paper forms. They are available for download on the Swedish Tax Agency's website.

Note:

The option of submitting an income statement on physical data media has been removed for accounts relating to the 2015 income year and onwards. If you have previously submitted your income statements on physical data media, you are primarily recommended to use file transfer, and secondly eTransport.

5.2 INFO.KU and KURED

The switch to XML format means that the previous INFO.KU is being replaced by a common file section and a common form section, and that KURED is replaced by one or several form sections in the XML file. Refer to section 8.5 and Appendix 2.

5.3 Acknowledgements

The Swedish Tax Agency confirms the receipt of a correct income statements file by creating an electronic acknowledgement. The acknowledgement certifies that the Swedish Tax Agency has received and can read the reported income statements.

If the file is found to contain errors, you receive an error message instead detailing the errors in the file.

5.4 Tightened control on input data means stricter requirements

The formal verification of the contents of the income statement files has been significantly expanded. This means that the Swedish Tax Agency does not accept files without mandatory identification data, that contain formatting errors/field type faults or faults associated with the connection between fields.

5.5 Those submitting income statements electronically need to identify themselves

The Swedish Tax Agency has improved the security for the submission of income statements which means if you are submitting income statements electronically, you need to identify yourself.

- The option of submitting an income statements via mobile media (CD, etc.) has been removed.
- Anyone who submits an income statement file by file transfer must identify themselves with e-ID. This does not mean that you are personally responsible for all of the information in the file, but it gives the Swedish Tax Agency an opportunity to identify the source of the information.
- For the submission of an income statements file via e-transport you must first have an agreement with the Swedish Tax Agency. When logging into e-transport's interface, you authenticate yourself with a certificate authorised by the Swedish Tax Agency. Certificates are issued by an approved external party for e-transport. At present, valid certificates are only available from **Steria AB**.

In order to test your file in the Swedish Tax Agency's test service you do not need to log in with e-ID.

6 Contents of income statements file

6.1 Contact details for information providers

In the income statement file's section *Blankettgemensamt* you should provide details of the contact for the person or information provider that submits the income statements in the file. In larger organisations, there may be different contacts for different parts of the business and therefore you can provide contact details for several people for each information provider. For example, it may concern a contact for income statements for the company's employees and another contact for the income statements that deals with securities. In the area of expertise field, Sakomrade, you can enter the part of the business a certain contact person is responsible for.

As the Swedish Tax Agency has access to accurate contact details directly to the right person, this makes things much easier for both the information provider and for the Swedish Tax Agency, if any question comes up that calls for a quick response. There must always be at least one contact for all information providers as there are income statements for in the file.

6.2 Identifiers

The following identifiers are the fields for a income statements together with the income statement type that enable income statements to be distinguishable from one another:

FK201	Information provider's personal ID/corporate ID number
FK203	Income year
FK215, FK 222 or FK 224	Whoever the income statement relates to. Personal ID/coordination number/corporate ID number or date of birth for an individual and another ID number for a legal entity
FK570	Specification number

These four statements are always mandatory, i.e. must always be given in all income statements. They are also important for correction or removal, see sections on correction and removal.

Note: These identifiers are also valid when reporting withholding tax on dividends. This means that reports for the same person receiving dividend from different companies (shares) during the same income year must contain different specification numbers.

6.3 Identification of the person to whom the information relates

1. **Personal ID number (FK215) must always be given** for the income statement when the person to whom the information relates has a personal ID number.
2. If the person to whom the information relates has no personal ID number but a coordination number, this is listed as the personal ID number.
3. If both a personal and coordination number are missing the **Date of Birth (FK222)** is given instead.

The date of birth must be formatted in such a way that it begins with the person's birth date, in the same way as in a personal ID number followed by 3 digits (YYYYMMDDnnn). The details the information provider specifies for a certain person in the date of birth field should be reused for any additional income statement provided by the information provider for that person. The three optional digits can be used, for example, to distinguish between people income statements are submitted for born on the same day (and all of them have no personal ID numbers).

For a person born 4 June, 1989, for example, that has no personal ID number, 19890604001 is given in the date of birth field.

A new feature for the 2015 income year is that an income statement submitted for a foreign legal person who has neither a Swedish corporate or registration number, the Other ID Number (FK 224) must be specified instead of Date of Birth. In cases where an individual lacks a personal ID number or coordination number, as well as information about their date of birth, **Other ID (FK224) could be used.**

There are no formal requirements for Other ID Number, but it is recommended that the legal person's foreign organisation number is used.

6.4 Names and address details for income statements

For an income statement relating to individuals with a registered residence in Sweden and with a personal ID number, no name and address details need to be provided. For all non-residents, for example those with a coordination number, both those with a Swedish personal ID number and those without, First name (FK216) and Last name (FK217), Street address (FK218), Post code (FK219), Postal location (FK220) and Country code for postal location (FK221) must all be

specified for the income statement. Street address 2 (FK228) can also be used if more address spaces is required. For persons with a coordination number, the address of their native country should be entered, if possible. The same fields should be specified for foreign legal entities except that Orgname (FK226) is specified instead of first and last names. If a Swedish personal, coordination or corporate ID number is missing, date of birth (physical person) or OtherIDNo (legal entity) must also be specified.

6.5 Minimum requirements for income statements

In order for an income statements to be approved for electronic submission, it must meet certain minimum requirements, i.e. contain certain information. It is this sort of information that is so essential for the income statement type in question that the Swedish Tax Agency has no benefit in receiving an income statement without this information. For example an income statement for interest expense must include amounts in any of the fields for interest expense. The only exception from including one of the essential fields is when you want to remove an income statement. Then no fields, except for identifiers, may occur. The associated controls that check this are consequently designed.

6.6 Specification number (FK570)

The specification number must be unique for each income statement and must **always** be specified, even if you only submit one income statement for the same person.

Important to remember!

If the person submitting an income statement for another information provider, adds a specification number, it is important that the information provider is aware of the specification numbers. If the information provider is to submit corrections or removals, the newly corrected income statement must have **the same** specification number as the income statement previously submitted.

6.7 Income statements without personal ID number

Income statements with no personal ID number are not included in income tax return 1—and the person to whom the information relates, is not credited for the preliminary tax either. In contrast, the income statement is included when reconciling reported preliminary tax and employer contributions with the PAYE returns.

6.8 Reporting Swedish withholding tax

From income year 2015, the form KU31 should be used to register Swedish withholding tax paid on dividends from VPC-registered/-affiliated companies. The same rules that apply to income statements, also apply to Swedish withholding tax registered via KU31, except that they are submitted four months after the dividend.

When Swedish withholding tax is registered in the KU31, a common income statement should also be submitted. The common income statement form can be submitted electronically in the form section of the XML file and will thus make up a separate form. It can also be corrected or be removed in the same way as an income statement, and it is also possible to make additions to it.

6.8.1 Identificators for a common income statement form

The following criteria helps separate a common income statement form for Swedish withholding tax, from another common income statement forms:

FK201	Personal identity number or organisation number of the information provider
FK203	Income year
FK572/FK890	ISIN/OrgnrUtdelandeBolag
FK851	Merchant number

These four fields are mandatory, which means that they must be filled out in all forms. They are also important for corrections and removal, see the setion about corrections.

6.8.2 Correction of a common income statement form

A common income statement form can be corrected through either replacement or addition. If you choose correction through replacement, you must send a new account with complete information about the dividend date and with the same identifiers as the original account. If you choose correction through addition, a new merchant number must be entered. Since the addition has the same record date (Fk 853) as the original account, it is evident that it relates to a addition and not a new dividend. An addition can also contain negative values in the fields Fk860–Fk879.

7 Corrections and removal

7.1 Correction of income statements and withholding tax information

The income statements must be submitted to the Swedish Tax Agency no later than **January 31st** of the year following the income year. Corrected income statements must be submitted as soon as possible. Corrections submitted by **March 1st** at the latest are considered **during the pre-printing of the income tax return** on paper forms. It is important that corrections are supplied continuously, without delay, as soon as they are produced. This is because the information is updated continuously in the electronic income tax return.

Corrections relate to a previously submitted income statement being corrected. In other cases, such as if additional income statement are submitted afterwards, they are considered new

Note: Income statements that are reported correctly in the original report, should not be re-submitted.

A correction-income statement should be complete – in addition to the corrected information **all** information that has not been corrected must be included in the correction-income statement.

When correcting a previously submitted income statement, all identifiers listed below must be specified:

FK201	Information provider's personal ID/corporate ID number
FK203	Income year
FK215, FK 222 or	Whoever the income statement relates to. Personal ID/coordination

FK 224	number/corporate ID number or date of birth for an individual and another ID number for a legal entity
FK570	Specification number (same as on the original income statement)

Correction of Swedish withholding tax on dividends information is the same as corrections of common income statement, but the submission of withholding tax accounts is to take place no later than four months after the dividend. Swedish withholding tax on dividends, tax information is not included in income tax return 1.

7.2 Correction of income statement submitted for the wrong person

If an income statement has been submitted for the wrong person, two income statements must be submitted to correct this. The incorrectly submitted income statement is removed, and a new income statement, with the correct personal ID/coordination number or date of birth and other information, is submitted.

7.3 Removal of submitted income statements

Upon removal of a previously submitted income statement, removal marking (**FK205**) and all identifiers **must** be specified:

FK201	Information provider's personal ID/corporate ID number
FK203	Income year
FK215, FK 222 or FK 224	Whoever the income statement relates to. Personal ID/coordination number/corporate ID number or date of birth for an individual and another ID number for a legal entity
FK570	Specification number (same as on the original income statement)

Any additional information may not be included.

7.4 Removal of entire income statements file

If something goes wrong and several income statements, perhaps even all income statements in the file, are found to contain false information, the best action may be to remove the entire submitted income statements file. You do this by creating a removal file, which is a file where all income statements from the original file are included, but where all income statements only have identifiers and Removal marking (FK205) completed (no other information may be completed for a removal). When this file is submitted, all IS from the previously submitted file are removed. You can then submit your new IS file where all IS are included, and now with all the correct information!

8 Technical requirements and testing of XML files

8.1 File size

The maximum size of files that can be transferred via each service.

- Test service – 3 MB

- **File Transfer** using the Swedish Tax Agency's eService – 200MB
- e-transport – e-transport – file size should not exceed 1 GB - regulated in the relevant agreements. An update of the agreements will be initiated by the Swedish Tax Agency as changes to the income statements are made.

8.2 File format

The following conditions apply for the file

- The file format is XML.
- The character encoding of the file is UTF8.

The five characters listed below can not be used in XML value fields:

" & ' < >

<	is replaced with <
>	is replaced with >
&	is replaced with &
'	is replaced with '
"	is replaced with "

8.3 File content

- The file can only refer to one income year
- The file may contain several information providers
- The file name is optional, the maximum number of characters in the name is 256, all characters are permitted (UTF-8).

8.4 Range of values – Field types

Appendix 1 contains the description of the field types (data types, formats) to use in the income statement files.

8.5 XML structure

The XML file is divided into:

- A section containing sender information.
- A section containing common form information.
- One or several sections with Income Statement information

For hierarchies and structure for XML see Appendix 2.

8.6 Examples of XML files

As a complement to the XML structure described for income statements submission, sample files are also enclosed, see Appendix 4.

8.7 Description of contents in fields

Description of contents in fields, see Appendix 3, Table of Contents in fields.

8.8 Test of accounts in XML format

Using the Swedish Tax Agency's eService – Test file with income statements – you can check to see that the XML file you created can be read by the Swedish Tax Agency. The test run generates a report based on the outcome of the checks.

Note: The test file cannot be larger than 3 MB.

Errors found are described in the report generated from the test run. If you need help interpreting the XML related error messages, you can use the website <http://www.w3.org/TR/xmlschema-1/#outcomes> as a reference.

9 Appendices

Appendix 1 Field types

Appendix 2 XML structure

Appendix 3 Contents in fields

Appendix 4 Sample files