

# 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. See also [www.skatteverket.se/rattsligvagledning](http://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-205 31 Malmö. 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.

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 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.

### Co-ordination number

The Swedish co-ordination number (or personal identity number) of the recipient must be stated in 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](http://www.skatteverket.se). A copy of a passport or other identity document must be enclosed.

### Income statement

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 contacting Utlandsenheten, Skatteverket, 205 31 Malmö.

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 online or use the payment slips that you received from the Swedish Tax Agency. The reference number (OCR) that you need in order to pay online is on the PAYE return, the tax account statement and the payment slips. You can also obtain it via [www.skatteverket.se/ocr](http://www.skatteverket.se/ocr).

### **Interest on the tax account**

A deficit on the tax account is considered as an interest expense. 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, 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.

tribution 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 the PAYE tax return per employee

Payment of wages in January 2019 to a musician from France for performances in January. Employer's contribution is to be paid in Sweden	10 000 kr
Tax deduction A-SINK 15%	1 500 kr
Remuneration travel expenses	2 000 kr

## Reporting in the PAYE return on the form SKV 4788 Arbetsgivardeklaration Individuppgift (PAYE tax return Individual data form)

### Page 1

Box 215 Personal Identity-/co-ordination/ company registration number 000000-0000

Box 011 Gross wages subject to contribution 10 000 kr

### Page 2

Box 275 Tax deduction, A-SINK 1 500 kr

Box 036 Remuneration/benefit regarding housing and travel to and from employment/ performance (only SINK, A-SINK) 2 000 kr

Box 112 The nature of the business (A-SINK)

1 (2)

**Skatteverket**

Använd gärna Skatteverkets tjänst Arbetsgivardeklaration på Mina sidor. För information hur du fyller i Arbetsgivardeklaration, se [www.skatteverket.se/fylliarbetsgivardeklaration](http://www.skatteverket.se/fylliarbetsgivardeklaration).

205 Bortlag

Redovisningsperiod 006 2019-02

Specifikationsnummer 570

**Arbetsgivarregistrerad**

Person-/samordnings-/ organisationsnummer 201 578001-6530

**Betalningsmottagare**

Person-/samordnings-/ organisationsnummer 215 000000-0000

062 Reducerad avgift först anställd

**Skatt**

001 Avdragen preliminär skatt

**Ersättning som är underlag för arbetsgivaravgifter och SLF**

011 Kontant brutolön m.m. 10 000

013 Skattepliktig bilförmån

018 Drivmedel vid bilförmån

012 Övriga skattepliktiga förmåner

041 Bostadsförmån, småhus 043 Bostadsförmån, ej småhus

019 Avdrag för utgifter i arbetet

010 Avräkning från avgiftsfrå ersättning

**Förmåner, övrigt**

045 Förmån har justerats

**Kostnadsersättningar**

030 Silersättning 061 Traktamente

020 Övriga kostnadsersättningar

**Arbetsgivardeklaration Individuppgift**

060 Arbetsgivardeklaration Individuppgift

035 Vissa inte skattepliktiga ersättningar till utländska experter m.fl. enligt beslut från Forskarskattenämnden

037 Vissa avdrag

032 Ersättning som inte ges rätt till skattereduktion för arbetsinkomst (jobbkatteavdrag)

SKV-4788-01-1 222222-2222-2019-02

2 (2)

**Skatteverket**

**Arbetsgivardeklaration Individuppgift**

Redovisningsperiod 006 2019-02

Specifikationsnummer 570

**Arbetsgivarregistrerad**

Person-/samordnings-/ organisationsnummer 201

**Betalningsmottagare**

Person-/samordnings-/ organisationsnummer 215 000000-0000

**Skatt**

274 Avdragen skatt, SINK

275 Avdragen skatt, A-SINK 1 500

114 Skattebefriad enligt skatteavtal

276 Beslut ej skatteavdrag pga att inkomsten inte ska beskattas i Sverige

253 Lokalanställd

094 Anställd på utländsk beskickning i Sverige och som enligt skatteavtal ska betala skatt i beskickningslandet

**Ersättning som är underlag för egenavgifter**

123 Kontant ersättning

127 Skattepliktig bilförmån

128 Drivmedel vid bilförmån

129 Övriga skattepliktiga förmåner

132 Bostadsförmån, småhus 138 Bostadsförmån, ej småhus

**Utländsuppgifter**

252 Utländsk skatteregistreringsnummer (TIN)

076 Landskod (TIN)

081 Landskod medborgarskap ej svensk

090 Landskod arbetsland

**Socialförsäkringskonvention**

305 Socialförsäkringskonvention med (anges med en siffra mellan 1-4 och en bokstav mellan A-D)

091 Betalningsmottagaren utsänd under tid A upp till 6 mån B 6 till 12 mån C mer än 1 år

**Skattereduktion för rut-/rotavdrag**

021 Underlag skattereduktion för rutarbete

022 Underlag skattereduktion för rotarbete

**Sjööppgifter**

026 Fartygssignal

027 Antal dagar med begränsad

028 Närfart/Fjärfart N Närfart F Fjärfart

**Kapital**

039 Hyresersättning

223 Fartygets namn

SKV-4788-01-2 222222-2222-2019-02

# Payer is not registered as an employer

If you pay compensation and if you are not registered as an employer, that is something you have to do in order to report the PAYE tax return. In the PAYE tax return you report wages, employers contribution and the deducted tax. You can register either on [www.verksamt.se](http://www.verksamt.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 tax 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 Germany to play at a party. In order to be able to report their wages, employer's contribution and tax deducted on a PAYE tax return, the company have to be registered as an employer. The company register on [www.verksamt.se](http://www.verksamt.se) or by completing the form "Företagsregistrering" (SKV 4620).



**Skatteverket**

För information om hur du fyller i blanketten, läs broschyren Företagsregistrering (SKV 418). Använd gärna e-tjänsten Registrera företag på [www.verksamt.se](http://www.verksamt.se) i stället om du har möjlighet!

**Företagsregistrering**  
**F-skatt - Arbetsgivare - Moms**

**Ansökan/anmälan avser**

F-skatt   
  FA-skatt (endast enskild näringsidkare)   
  Arbetsgivarregistrering   
  Momsregistrering

**A. Uppgifter om företaget**

Namn <i>Storstads HB</i>		Person-/organisationsnummer <i>969696-1234</i>	
<input type="checkbox"/> Enskild näringsidkare <input type="checkbox"/> Aktieföretag <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) <i>Storgatan 10 121 34 Storstad</i>		Telefonnummer	
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](http://www.sni2007.scb.se).

Verksamhet 1	SNI-kod	Andel av total verksamhet %

Om företaget bedriver **kontanthandel** ska du anmäla ditt kassaregister på Skatteverkets webbplats, [skatteverket.se/kassaregister](http://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](http://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](http://arbetsformedlingen.se/arbetsgivare)

SKV 4620





**24-hour self-service:**

Webb site: [skatteverket.se](http://skatteverket.se)

**Personal service:**

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

