

# Audits

Here you can find out about what an audit is, the procedure that the Swedish Tax Agency follows if we need to conduct an audit of your business, and your rights and obligations in connection to an audit.

## What is an audit?

When carrying out an audit, the Swedish Tax Agency checks whether the information you have provided is correct. For example, we might examine the supporting documents that are the basis for your tax return. The aim is to ensure that your tax is calculated correctly.

The Swedish Tax Agency's decision to carry out an audit – as well as the whole auditing process undertaken – is confidential. This means that nobody else can find out that an audit relating to your business is being carried out. However, if the audit results in a decision to adjust your tax, this decision will be in the public domain.

During an audit, the Swedish Tax Agency might also gather information about other companies – such as suppliers – with which you have had contact. If so, we will normally tell you who or what this information relates to. There may be exceptional cases when we are prevented from disclosing such details for specific reasons.

We may also gather information requested by another country as part of an audit by the Swedish Tax Agency.

The information checked during an audit can relate to any period – from a single month to several years.

## Who can we audit?

The Swedish Tax Agency can audit individuals and organisations including:

- any individual who runs a sole trader business
- limited companies, partnerships and economic associations
- any individual who has applied to register for VAT or as an employer
- any individual who has applied for F-tax.

## What do we check?

When carrying out an audit, the Swedish Tax Agency's checks can include:

- accounts and other documents that form the basis for your company's income tax return
- income statements that you have provided about your employees
- the accuracy of your VAT reporting and your declaration of employer contributions, tax and excise duty
- details you have provided in any registration application.

If there are certain documents that you do not want the Swedish Tax Agency to check during our audit, you must tell the auditor. If the auditor still wishes to check the documents, you can submit an exemption request to the administrative court.

## The audit

Here you can find out:

- how to prepare for an audit
- how and where the auditing process is carried out
- what happens when an audit has been completed.

## Before an audit

A Swedish Tax Agency auditor will normally contact you before an audit. This is so that you can agree on a time and place for the audit to be carried out, and on the documents you will need to retrieve in advance. You will also receive a decision notification from us, which will include the following details about the audit:

- the name of the individual the audit relates to
- the purpose of the audit
- the names of the auditors who will carry out the audit
- the name of the individual who has made the final decision regarding the audit.

The Swedish Tax Agency will always try to conduct an audit in a way that interferes as little as possible with your business activities. We can either carry it out on your company premises, or in our offices.

In some cases we are obliged to work on a company's premises – if, for example, a large amount of material has to be examined, or we need to carry out a cash register inventory audit.

We will always carry out an audit on your premises if you request this and there are no significant obstacles.

## While an audit is underway

Auditors must be able to identify themselves when carrying out an audit. During the process, they examine accounts and other documents associated with an operation, including any electronic documentation. If an auditor borrows documents in order to examine them at the Swedish Tax Agency's offices, you will be given a receipt. All of the documents will be returned to you as soon as possible: by the end of the auditing process at the latest.

Besides examining accounts, auditors may carry out cash register inventory audits, test cash registers and other technical equipment, and inspect business premises.

You need to do the following when an audit takes place:

- Give the auditor access to all of the documents on which you have agreed.
- Make sure that the auditor has access to your business premises so that any inventory audit, survey or examination can be carried out, and samples can be taken. This applies even if part of the audit is conducted elsewhere.
- Make sure that the auditor can use your business computer system if necessary. Alternatively, you can provide the auditor with copies of all the relevant information on a USB flash drive, for example. The auditor must be able to verify that the data copies match the data stored in the system.
- Arrange a place for the auditor to sit and work, if you have agreed to a visit.
- Be available to assist throughout the audit if required.

These are legal obligations that you are required to fulfil so that the Swedish Tax Agency can carry out an audit. If a company refuses to comply with its obligations, the Swedish Tax Agency can order it to provide the documents required, or make an application to the administrative court regarding the preservation of evidence. This means that the company being audited can be forced to provide this information.

## **After an audit**

If the Swedish Tax Agency proposes a change to the tax you are due to pay as a result of the audit, you will be notified of our proposed decision. You will then have the opportunity to comment on the proposal. The Swedish Tax Agency will then decide whether or not your tax must be changed.

If your tax remains unchanged, we will send you a notification outlining the period to which our assessment relates and confirming that the audit has not led to any changes.

