



Sweden

VAT Invoicing Requirements

Last Update: April 2019

VAT rates (%)	
Standard	25
Reduced	12, 6
Increased	n/a

General	In principle, for each supply or service rendered by a company a proper invoice must be issued.
Specifics	There is no requirement to issue invoices to private persons. A simplified invoice may be used in certain cases, e.g. if the invoice amount does not exceed SEK 4000.
Language of the invoices	There are no specific requirements for the language in which invoices are to be issued.
Invoices in foreign currency	Invoices may be issued in any currency. The VAT amount must however be stated in SEK. The VAT amount in SEK is not required if the supplier uses EUR as accounting currency, instead the VAT amount must be stated in EUR. The conversion is based on the most recent average rate published by the European Central Bank or by Nasdaq OMX Stockholm AB.

Invoicing Requirements

Date of issue
Sequential invoice number
Name and address of supplier
VAT number of supplier
VAT number of supplier mandatory for intra-Community supplies
VAT number of supplier mandatory for reverse charge supplies
Name and address of customer
VAT number (with country prefix) of customer for intra-Community supplies
VAT number (with country prefix) of customer for reverse charge supplies
In case of a local VAT registration of a non-established customer, the indication of the local VAT-ID-No. of customer for domestic supplies is obligatory if reverse charge applies
Date of supply of goods/services/payment if different from invoice date
Nature of goods supplied/services rendered
Quantity of goods supplied/extent of services rendered
Net amount per item
Taxable amount for the VAT
Applicable VAT rate
VAT amount
VAT amount in SEK. However, if the supplier uses EUR as accounting currency, the VAT amount must be stated in EUR.
Amount or percentage of granted discounts if not included in the unit price
Indication that invoice relates to intra-Community supply
Indication that self-billing applies
Indication that reverse charge applies
Indication that supply is VAT exempt

Remarks on invoices	
intra-Community supplies	Undantaget från moms enligt 3 kap. 30 a § mervärdesskattelagen (1994:200); unionsintern varuförsäljning
Triangulation	Undantag från skatteplikt enligt 3 kap. 30 b § mervärdesskattelagen (1994:200) avseende trepartshandel
Reverse Charge	Omvänd betalningsskyldighet / reverse charge
Export of goods to non-EU countries	Undantaget enligt 5 kap. 3a § mervärdesskattelagen (1994:200): exportomsättning av varor
Self-billing	Självfakturering

Invoices for small amounts	For invoices of up to SEK 4000, invoices which are treated as credit notes and in cases where commercial practice makes it hard to fulfill the demands of a normal invoice, simplified requirements apply.
Invoicing Requirements	Date of issue
	Name of supplier
	Nature of goods supplied/services rendered
	VAT amount or information which makes it possible to calculate the VAT amount

Input VAT refund / deduction	
Travel expenses for own staff	
Accommodation (hotel)	Yes
Meals (for own staff) during a business trip	Yes, please note however that the VAT limitation for entertainment expenses described below may apply.
Transportation costs (bus, train)	Yes
Taxi	Yes
Rental car	0,5
Fuel costs for passenger cars (gas, diesel etc.)	Yes
Telecommunication	Yes
Other expenses	
Entertainment expenses (for third parties e.g. customers)	Meals: Deductions are allowed if the cost is business related and unless it's unreasonable. The maximum deduction is 300 SEK per person and occasion. (If the cost of the meal is 300 SEK or less (VAT excluded), the whole input VAT may be deducted). If there's alcohol with the meal, and the total cost (VAT excluded) exceeds 300 SEK, you have to proportionate the costs based on the actual costs. It is possible to instead choose to deduct a fixed amount of 46 SEK per person and occasion.
Gifts (for third parties, e.g. customers etc.)	Only if the taxpayer is allowed to deduct the gifts according to the Swedish Income Tax Act and the gift is business related. The costs mustn't exceed what's reasonable.
Others	It's not allowed to deduct input VAT on costs for permanent residence.