

SWEDEN

SMALL AND MEDIUM ENTERPRISES AND TRANSFER PRICING

1. Have you established a dedicated website/webpage as a single point of information for SMEs on transfer pricing matters? Alternatively, has information for SMEs on transfer pricing matters been made available electronically via an existing website/webpage? In which language(s) is the information available?

In Sweden we do not have a dedicated website/webpage as a single point of information for SMEs on transfer pricing matters. However, information regarding transfer pricing matters (definitions, legislation, contacts etc.) is available for all kind of enterprises on the Swedish Tax Agency's website (www.skatteverket.se). The information is available in Swedish. The information regarding the Swedish regulations on documentation of transfer pricing between associated enterprises (see further question 3 below) is available in Swedish and English.

2. Do you have a single definition of SME that applies for most direct tax purposes?

In Sweden we do not have a single definition of SME that applies for most direct tax purposes.

3. Do you apply a specific SME definition for transfer pricing purposes?

In Sweden there is no SME definition and there are also no specific regulations for SMEs within the transfer pricing area. However, companies with transactions of minor value can supply simplified documentation and it can be assumed that the simplified documentation rules will be applicable for many SMEs.

Sweden has documentation regulations in the transfer pricing area since 1st of January 2007. In these regulations there are some exceptions for companies with transactions of minor value. For intra-group transactions of minor value the documentation may contain a simplified report compared to the information required in Chapter 19, Section 2 b, first paragraph of the Tax Return and Statements of Income Act (2001:1227). Transactions of minor value refers to transactions with goods where the total market value does not exceed 630 'base amounts' (approximately 28 MSEK for the income year 2012) per enterprise within the enterprise group as well as other transactions where the total market value does not exceed 125 'base amounts' (approximately 5.5 MSEK for the income year 2012) per enterprise within the enterprise group. The possibility of submitting a simplified report does not apply to transactions which involve sale and purchase of intangible property. The simplified report shall contain a description of:

1. the legal structure of the enterprise group as well as the business of the enterprise and the enterprise group
2. the counterparty in the intra-group transaction and information about its business
3. the transactions in question, stating the type, scope and value
4. the method used to establish that the transfer pricing of the intra-group transactions is on an arm's length basis, and
5. any comparable transactions that may have been used.

4. What specific services for SMEs are in place e.g. advanced pricing agreements, dispute resolution (pre- or post-audit), etc.? Is information on these services available electronically on the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?

The Swedish legislation regarding Advanced Pricing Agreements (APA) is effective from January 1, 2010 and the provisions are applicable for all kind of enterprises. However, there are elements in the legislation that can refrain SME's from applying for an APA. An APA application should not relate to a matter of simple character or a transaction of minor value and there is a fee of approximately 15.000 € which is compulsory at the time for the request. So far, only large multinational enterprises and not SME's have applied for the Swedish APA programme.

Information regarding the APA programme is available in Swedish on the Swedish Tax Agency's website (www.skatteverket.se).

There are no specific services for SMEs regarding dispute resolution. However general information about dispute resolutions is available in Swedish via the Swedish Tax Agency's website (www.skatteverket.se).

5. Are training materials made available to SMEs electronically via the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?

No training materials are available to SMEs electronically via the website.

6. Is information on procedures to provide SMEs with advance certainty on transfer pricing issues (e.g. advanced pricing agreements, rulings and clearances) available electronically via the website(s) identified in question 1 or it is only available from some other source? In which language(s) is the information available?

There is no specific information available regarding procedures to provide SMEs with advance certainty on transfer pricing issues. However, information regarding Advanced Pricing Agreements is available electronically for all kind of enterprises via the Swedish Tax Agency's website (www.skatteverket.se), please see question 4 above.

7. Is there a dedicated contact point available to SMEs for transfer pricing compliance issues?

There is no dedicated contact point available to SMEs for transfer pricing compliance issues. However, contact points regarding transfer pricing matters is available for all kind of enterprises on the Swedish Tax Agency's website (www.skatteverket.se), where you can find information regarding contact persons, e-mail addresses and phone numbers.

8. Is there a dedicated contact point for advanced pricing agreements, clearances and rulings available to SMEs?

There is no dedicated contact point available to SMEs regarding advanced pricing agreements. However, the following contact point is available on the Swedish Tax Agency's website (www.skatteverket.se) for all kind of enterprises interested in applying for an advanced pricing agreement:

Skatteverket HK
Behörig myndighet
Rättsavdelningen
171 94 Solna

9. Is there a dedicated contact point available to SMEs who want to claim relief from double taxation as a result of a transfer pricing adjustment?

There is no dedicated contact point available to SMEs who want to claim relief from double taxation as a result of a transfer pricing adjustment. However, the following contact point is available on the Swedish Tax Agency's website (www.skatteverket.se) for all kind of enterprises who want to claim relief from double taxation as a result of a transfer pricing adjustment:

Skatteverket HK
Behörig myndighet
Rättsavdelningen
171 94 Solna