

Certificate

of tax residency outside Sweden - Individual

Date

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Branch, Bank officer

Customer details

Name (surname, first name)	Swedish CIN/registration No.
Official address in country of tax residency (street, post box etc.)	
Postal code, city	
Country	

I hereby declare that I am a resident for tax purposes in the country stated above and subject to limited tax liability in Sweden

Taxpayer Identification No. in the country of tax residency (alternatively date, place and country of birth)	Country code
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Signature

I hereby declare that the information above is correct and undertake to report any changes herein to the bank without delay.

Place, date
Signature
Identification (type, number, initial)

Liability to tax in Sweden

The extent of an individual's liability to tax in Sweden depends on whether or not the individual is fiscally domiciled in Sweden. A person who is fiscally domiciled in Sweden is liable to tax for all income in Sweden and abroad (unlimited liability to tax). An individual who is regarded as not fiscally domiciled in Sweden is liable to tax in Sweden only for certain income related to Sweden (limited liability to tax). Such a person is not liable to pay ordinary Swedish income tax on interest and dividends, but is charged withholding tax (kuponingskatt) on dividends from Swedish companies and Swedish investment funds.

An individual is fiscally domiciled in Sweden if he or she has he/she permanent residence in Sweden or, without being domiciled here, stays here permanently for more than six months per year. A person who does not stay in Sweden permanently but has formerly been a Swedish resident and has kept a substantial link to Sweden is treated as fiscally domiciled in Sweden.

The following circumstances will be taken into account when deciding whether or not an individual has substantial links to Sweden:

- Swedish citizenship,
- the duration of the person's earlier domicile in Sweden,
- the person is not domiciled in another country than Sweden,
- the person stays abroad for health reasons or for studies,

- the person has a home in Sweden fit for living all year round,
- the person's family is domiciled in Sweden,
- the person conducts a business activity in Sweden,
- the person has economic ties to Sweden through assets that directly or indirectly gives him influence over business operated in Sweden,
- the person own real property located in Sweden, and
- other similar circumstances.

Whether the links are substantial or not should be determined on the basis of the total circumstances in each case. A Swedish citizen or a person who has had his domicile in Sweden during at least ten years shall until five years from the year he moved from Sweden prove that he has not a substantial link to Sweden.

Above is the Swedish internal legislation outlined. Sweden has entered into double taxation conventions with several other countries. These agreements aim to avoid double taxation of one and the same income. Even if tax liability for a certain income applies in the internal Swedish tax regulations, that very income can be exempt from taxation in Sweden and taxed in another country as a result of the regulations in such an agreement.

Anyone who is uncertain as to where he is domiciled may contact the Swedish or foreign tax authorities for more information.

