

**REFUND OF OR EXEMPTION FROM
VALUE ADDED TAX (VAT) ON CERTAIN GOODS/SERVICES AND
EXCISE DUTIES ON ALCOHOL, TOBACCO, PETROL AND
OTHER FUELS**

**REFUNDS/
entitled offices**

11.2.1 Services and goods purchased by

Diplomatic Missions and Career Consular posts

**11.2.1.a Examples of purchases that qualify
for a refund of value added tax**

Goods intended for furnishing or equipment of embassy premises, the official residence or the premises of career consular posts:

- a)** - furniture
 - piano, grand piano, organ
 - carpets
 - wallpaper, etc.
 - light fittings

- b)** - works of art
 - handicrafts
 - other decorative objects
 - potted plants

- c)** Textile products of various kinds, such as
 - flags
 - curtains, draperies
 - tapestries
 - fabrics for upholstery
 - table linen
 - bedding equipment, bed linen
 - towels

- d)** Curtain rods, brackets, venetian blinds

- e) Household equipment and similar goods, such as
 - kitchen utensils
 - dishwashers
 - washing machines
 - freezers and refrigerators
 - kitchen stoves and ovens
 - vacuum cleaners
 - sewing machines
 - mangles
 - fans, humidifiers, air purifiers
 - steam bath equipment, sauna equipment
- f) Bicycles and equipment for physical exercise (within the embassy area)
- g)
 - window boxes
 - gardening tools
 - tents for official functions in the garden of the mission
 - other equipment for building maintenance and cleaning
- h) Office equipment, fixtures and printed matter for the functioning of the mission or the career consulate, such as
 - typewriters
 - calculators
 - computers and standard computer programmes
 - telefaxes
 - telephones (*NB. No telephone bills from outside the office*)
 - copying and other office machines
 - general daily newspapers
 - books
 - catalogues
 - programmes
 - brochures
 - circulars
 - printed typing paper
 - printed invitation cards and visiting cards
- i)
 - radio receivers
 - videos
 - television sets including cable and satellite TV equipment
 - gramophones
 - tape recorders
 - CD players
 - amplifiers
 - loudspeakers
 - aerials, etc.

- j)** - cameras and projectors with or without tripod
 - camera lenses
 - screens with or without stand
 - light meters
 - photo flashes
 - enlarging equipment
 - splicers and similar equipment
 - binoculars

- k)** Fittings and equipment other than those listed for the above-mentioned buildings, for instance, security devices for embassy premises

- l)** Accessories and equipment for motor vehicles

- m)** Oils and fuels

- n)** Alcoholic beverages

- o)** Tobacco

- p)** Service of goods and of the premises of a diplomatic mission (embassy premises and the official residence) and career consular posts:
 - ‘Service of goods’ means:
 - manufacture to order
 - leasing of office machines
 - car leasing
 - rental of tableware for official functions on the premises
 - rental of tents for official functions on the premises
 - design
 - installation
 - repairs
 - inspections
 - analysis
 - maintenance
 - alterations
 - cleaning

Service is taken to include both material and labour costs.

‘Service of buildings or grounds’ means:

- new construction, structural additions or alterations
- cleaning, maintenance and repair work, including such work on roads, lawns and garden arrangements within the grounds
- supply of water, electric power
- sewage treatment and refuse collection
- telecommunication services

- q)** Security guard services with regard to property used for the purposes of a mission or career consular post
- r)** Rent for property used for the purposes of a mission or a consulate. When a property owner who is going to let premises to a mission or a career consular post applies for optional tax liability, he/she must produce a certificate from the Protocol Department to the effect that his/her tenant is entitled to a VAT refund.

Service of the premises of a diplomatic mission or career consular post also includes estate agents’ fees, for example in connection with the purchase of such premises.

No minimum amount is required for a refund of value added tax.

11.2.1.b Examples of purchases not qualifying for a refund of value added tax

- a) *Goods for and service of premises other than those of a mission or a career consular post.*
- b) **Consumer goods** *such as:*
 - *food*
 - *batteries*
 - *light bulbs*
 - *fluorescent lamps*
 - *gas bottles*
 - *cut flowers, flower arrangements*
 - *copying paper*
 - *pens*
 - *files*
 - *cleaning products*
 - *filters*
 - *cartridges for copying machines*
 - *ribbons, correction tapes*
 - *paper napkins and plates*
 - *candles, etc*
- c)
 - *cassettes, USB sticks, CDs*
 - *diskettes*
 - *recording tapes*
 - *video tapes*
 - *unexposed and exposed film of all kinds*
 - *photocopying paper*
 - *chemicals and other articles for the development of photographs and films*
 - *bags*
- d)
 - *boats*
 - *tents*
 - *sports equipment (e.g. golf clubs, skis, skates, etc)*
 - *horses and other living animals*
- e)
 - *car parking*
 - *garage hire*
- f)
 - *information services*
 - *advertising*
 - *consulting services*
 - *education*
 - *legal services*
 - *postal and courier services*
 - *fair expenses*

- g)** - *travel*
 - *lodgings*
 - *rental or purchase of a caravan*
 - *transportation services, removal expenses*
 - *VIP and other airport services*
- h)** - *restaurant bills*
 - *catering services*
 - *rental costs outside the embassy area*

1.2 Services and goods purchased by

Diplomatic agents and career consuls

11.2.2 Examples of purchases that qualify for a refund of value added tax

- a)** - furniture
 - piano, grand piano
 - carpets, textiles for interior decoration such as curtains, draperies, fabrics for upholstery
 - rugs
 - lighting equipment
- b)** Household machines and similar goods, such as
 - dishwashers
 - freezers and refrigerators
 - washing machines
 - mangles
 - irons
 - kitchen stoves and ovens
 - electric grills
 - percolators
 - mixing machines, electric beaters
 - sewing machines
 - vacuum cleaners
- c)** - typewriters
 - calculators
 - computers

- d)** - books
 - radio receivers
 - television sets including cable and satellite TV equipment
 - videos
 - tape recorders
 - CD players, gramophones
 - amplifiers
 - loudspeakers
 - mobile telephones
- e)** - cameras and projectors with or without tripod
 - camera lenses
 - screens with or without stand
 - light meters
 - photo flashes and other similar photographic equipment
 - binoculars
- f)** Accessories and equipment for goods specified under items a) – e) as well as for motor vehicles including winter tyres and trailers.
- g)** Service of
 - goods specified under 11.2.2. a) – f)
 - motor vehicles
 - premises in connection with the installation of articles specified under 1.2.1. b) or service of such articles previously installed on the premises.

By service of goods is meant

- manufacture to order
- car leasing
- design
- installation
- repairs
- inspections
- analysis
- maintenance
- alterations
- cleaning

Service is taken to include both material and labour costs.

- h)** Fuels
- i)** Alcoholic beverages and tobacco

Refunds of value added tax are granted only on goods or services intended for personal use. Under the regulations in force from 1 January 2008, for a refund to be granted, **each individual invoice** must be for at least **SEK 1000 including value added tax**, except for fuels, alcoholic beverages and tobacco, where **each individual invoice** must be for at least **SEK 200 including value added tax**.

11.2.1 b **Examples of purchases NOT QUALIFYING for a refund of value added tax**

- a) *- bedding equipment, bed linen*
 - towels*
 - table linen*

- b) *Ordinary household articles, such as*
 - saucepans, frying pans*
 - kitchen china and crockery*
 - dinner services*
 - table silver*
 - can openers, etc.*

- c) *Decorative articles, such as*
 - plants*
 - vases, urns, pots*
 - crystal goods*
 - ashtrays*
 - ornamental porcelain*
 - pictures, sculptures or other works of art or handicraft*
 - framings*
 - jewellery*
 - wristwatches*

- d) *- general daily newspapers*
 - cassettes, diskettes, recording tapes, USB sticks*
 - video tapes*
 - records/CDs*
 - unexposed and exposed film of all kinds*
 - photocopying paper*
 - chemicals and other articles for development of photographs and film*

- e) *- domestic animals, quarantine fee*
 - veterinary costs*

- f) *- musical instruments other than pianos and grand pianos*

- g)** - *boats*
 - *bicycles*
 - *golf equipment*
 - *skiing equipment*
 - *ice skates, roller blades*
 - *equipment for physical exercise*
 - *club membership fees*

- h)** - *prams*
 - *toys including computer games*
 - *baby articles*

- i)** - *clothing*
 - *footwear*
 - *suitcases*
 - *handbags*

- j)** - *foodstuffs*
 - *cosmetics*
 - *toiletries*
 - *hair driers*
 - *razors*
 - *electric toothbrushes*

- k)** - *medical supplies*
 - *spectacles*
 - *contact lenses*

- l)** - *batteries*
 - *light bulbs*
 - *fluorescent lamps*
 - *electrical supplies such as*
 - *plugs*
 - *cords*

- m)** - *tools*
 - *products for plumbing, heating and sanitation*
 - *fixtures, such as kitchen cupboards*

- n)** - *telecommunication services, telephone bills*
 - *electricity bills*
 - *water supply*
 - *sewage treatment*
 - *refuse collection*

- o) - *car parking*
 - *hire of garage*
 - *estate agents' fees, for example, in connection with the purchase/renting of premises other than for a diplomatic mission or career consular post*

- p) - *travel*
 - *lodgings*
 - *rental or purchase of a caravan*
 - *transportation services, removal expenses*

- q) - *restaurant bills*
 - *catering*

11.2.3. Exemption from VAT on motor vehicles

Motor vehicles bought in Sweden are exempt from VAT if the buyer is an office or a person entitled to VAT refunds in certain cases.

If the buyer is an individual, the vehicle must be acquired for his/her personal use.

Exemption from VAT only applies if the buyer presents to the seller a certificate issued by the Protocol Department to the effect that the above-mentioned conditions are fulfilled. The seller must send a copy of this certificate together with a copy of the invoice or comparable document to Skatteverket (The Swedish Tax Agency), 771 83 Ludvika. Please see also Chapter 12 A, Acquisition and Use of Motor Vehicles in Sweden.

11.2.4 Refund of Excise Duties on Alcohol, Tobacco, Petrol and Other Fuels

By virtue of the Act on Excise Duty on Alcohol (1994:1564), the Act on Excise Duty on Tobacco Products (1994:1563), the Act on Excise Duty on Energy (1994:1776), and the Ordinance on Repayment of Value Added Tax and certain Excise Duties to Relief Organisations, Foreign Missions and others (1994:224), diplomatic missions, diplomatic agents, career consular posts, career consuls and certain international organisations may claim a refund of the excise duties paid on alcohol, tobacco, petrol and other fuels, on the same conditions and according to the same procedures as under Section 1 above.

11.2.5 Procedure

All claims for refund of value added tax and excise duties should be submitted to the Protocol Department of the Ministry for Foreign Affairs on a **quarterly** basis and not later than the **tenth day of the month following the beginning of the new calendar quarter, i.e. 10 January, 10 April, 10 July and 10 October**. Applications should be made separately for the Mission and for each official. To facilitate and expedite the Ministry's handling of applications for refund of value added tax and excise duties, it is advisable that all the invoices and receipts of the Mission and diplomatic agent/s concerned are submitted together to the Ministry on a quarterly basis, i.e. 4 times a year. It is also preferable that the invoices and receipts corresponding to a certain claim are enclosed together with the relevant application form.

The completed application forms should be accompanied by **original invoices (receipts) issued by the seller, showing the buyer's name, the precise description of the goods and/or services** and the amount of **value added tax paid**.

In the case of petrol, the car registration number must be indicated on the application form.

The relevant invoice must have been paid no earlier than one year before the date of application for a refund.

The original invoices (receipts) will be returned directly to the applicant by the Swedish Tax Agency after the requests have been processed. A copy of an invoice (receipt) will not be accepted in connection with an application for a refund of value added tax.

The application forms should be provided with the **signature** and **the name in block letters** of the Head of Mission as well as **the official seal** of the diplomatic mission or consulate.

Where the application form has been signed by a chargé d'affaires a.i., this presupposes that procedure under Article 19 of the Vienna Convention has been followed. See also Chapter 1, 'Chargé d'affaires ad interim'.

The form to be used is enclosed at the end of this document.

The total amount of the refunds granted will be paid by the Swedish Tax Agency directly to the mission or the individual concerned, either into a postal giro account or by means of a postal order, as requested.

Should a request for a refund not be granted, the Swedish Tax Agency will notify the mission in question to this effect.

Website INFO/email

Skatteverket (Swedish Tax Agency)

www.skatteverket.se

storforetagsregionen@skatteverket.se