

Information is available in Swedish in the brochure SKV 304 ("Kontrolluppgifter - lön, förmåner m.m."). Amounts should be stated as whole numbers.

# Income statement

## Special income tax for non-residents (SINK)

**KU13**  
Income year  
**2013**

<b>40</b> Date of correction	<b>570</b> Specification number
Name and address in country of domicile of payee/employee	
Personal identity number/co-ordination number of payee/employee	<b>61</b> Partner etc. in a close company <input type="checkbox"/>

Name and address of payer/employer

Personal/corporate identity number of payer/employer

**It should be observed that the income reported on this form is not to be reported in an income tax return filed in Sweden by the taxpayer.**

### Tax

**01** Tax deducted

### Salary and other cash payments

**11** Gross salary etc.

**31** Remunerations for which social security contributions are not paid

**93** ☐ Social security agreement exists

### Benefits in kind etc.

**12** Taxable benefits exclusive of employer-provided car and free fuel in connection with employer-provided car

**41** ☐ Free housing 1- or 2- family house **42** ☐ Free meals

**43** ☐ Free housing, other than code 41 **44** ☐ Interest

**45** ☐ Free parking **47** ☐ Other benefits **48** ☐ Benefit has been adjusted

**13** Taxable benefit of employer-provided car exclusive of fuel

**18** Free fuel in connection with employer-provided car

**14** SKV-code of employer-provided car

**15** Number of months with employer-provided car

**16** Number of kilometers with car allowance for employer-provided car

**17** Employee's payment for employer-provided car

**08** From **09** Up to

Employment time (e.g. 04-07)

**60** Work site number allocated by the Central Bureau of Statistics (SCB)

### Occupational pension, other remunerations

**30** Occupational pension

**36** Compensation for benefit of housing and travels to and from employment/board meetings

### Always to be filled in

Foreign Tax Identification number/TIN **76** Country code

Citizenship of payee **81** Country code

This form is intended only for non-residents who are subject to special income tax, SINK (a final withholding tax), due to a decision by the Tax Agency. This form shall also be used when the non-resident's income/benefit wholly or partially has been exempted from SINK due to such a decision.

The number indicated in the Tax Agency's decision, i.e. the personal identity number/co-ordination number or tax identification number, shall be entered in the box "Personal identity number/co-ordination number of payee/employee" or in box 76.

## Instructions how to fill in the Income statement Special income tax for non-residents (SINK)

### General information

Income statement - special income tax for non-residents - is filed under the Tax Procedure Act (2011:1244).

The information given by the payer/employer in this form is used to account for special income tax and calculate pensionable income in Sweden for a payee/employee who is not assessed in Sweden. The information can also be used for taxation in a country outside Sweden.

The income statement should be filed by the payer/employer to the Tax Agency no later than the 31st of January the year after the income year. One copy should also be sent to the payee. The income statement to the Tax Agency should always be accompanied by form SKV 2304, Sammandrag av kontrolluppgifter, or SKV 2311, Summary, which can be obtained from the Tax Agency or from [www.skatteverket.se](http://www.skatteverket.se).

Income statements can also be filed on EDP-media to:  
**Skatteverkets inläsningscentral**  
**Enhet 4300**  
**SE-839 86 Östersund**

### Specific information on some of the codes of the form

**Code 40**, Date of correction: to be filled in only if a previous statement is corrected.

**Code 570**, Specification number: all income statements must be numbered (e.g. 1,2,3) - including cases where you have just submitted one income statement or one income statement type per person.

**Code 11**, Salary and other cash payments: gross cash payment including e.g. salary, wages, fees, holiday pay, commissions, severance pay, compensation for expenses. Compensation for cost of housing and travels to and from the employment in Sweden is entered at **code 36**. Compensation for travels to and from board meetings for board members of a Swedish company is entered at **code 36** regardless of where the meeting has taken place.

**Code 31**, Remunerations for which social security contributions are not paid: e.g. payments to a person not covered by the Swedish social security system or payments from a profit-sharing foundation.

**Code 93**, The box must be ticked if the employee, in a social security agreement, has agreed to pay employer's contributions (only when the employer has no permanent establishment in the country where the work is performed).

**Code 12**, Taxable benefits: exclusive of employer-provided car and free fuel in connection with employer-provided car which are entered at codes 13 and 18, e.g. free lunches, free household services, low-interest loans, free phone, free garage, free parking. Free housing is entered at code 36. Most benefits in kind are valued according to market value. For housing, food, employer-provided car and low-interest loans there are standard rates. If a sum has been entered at code 12, the appropriate box at **codes 41- 47** must be ticked. If the employer has received a decision from the Tax Agency to adjust the benefit value of housing, food or car, the box at **code 48** must also be ticked.

**Code 18**, Free fuel in connection with employer-provided car: The value to be entered here is the market value **multiplied with 1.2**. When calculating the employer's contributions, however, the value of free fuel equals the market value.

**Code 14**, SKV-code of employer-provided car: if the employer has provided a free car, the individual code of the car must be entered here. The code is decided by the Swedish Tax Agency (SKV) and consists of two letters and two plus three digits (e.g. 13VO114). Information on the codes can be obtained from the Tax Agency.

**Code 76**, The payee's foreign tax identification number (TIN-number) must be entered here and also the country code of the issuing country.

**Code 81**, The citizenship of the payee is filled in here, both in plain writing and in code (two letters). The country codes can be found in the brochure "Kontrolluppgifter - lön, förmåner m.m.", SKV 304.