

This form is available at [www.skatteverket.se](http://www.skatteverket.se)  
 This form is intended for persons who are not residents of Sweden and who, for example,  
 - are staying in Sweden for a period shorter than six months or on board a Swedish merchant vessel  
 - receive a pension from Sweden  
 - have a daily commute to Sweden for work  
 If the Swedish personal identity number/co-ordination number is missing, a copy of passport or national ID-card proving your identity, must be enclosed.  
 - Enclose a work permit if you are from a country outside EEA or Switzerland

# Application

## Special income tax for non-residents

Date	Year paid out 2025
------	-----------------------

**Please note that you need to fill a separate form for each payer.**

### Application relates to income from

<input type="checkbox"/> Employment in private sector	<input type="checkbox"/> Pension	<input type="checkbox"/> Seafarer	<input type="checkbox"/> Employment in public sector	<input type="checkbox"/> Other
---	----------------------------------	-----------------------------------	--	--------------------------------

Date of birth or Swedish personal identity number/  
 coordination number

Year	Month	Day	Number
------	-------	-----	--------

### Applicant

Surname	
Previous surnames	<input type="checkbox"/> Male <input type="checkbox"/> Female
All first/given names	Telephone number, daytime
Address in Sweden	
Profession	
Tax identification number/TIN-number - in your country of residence	
E-mail address	
Birthplace and country	Citizenship
Stay in Sweden	from _____ until _____
Previous stay in Sweden during the last 12-months	from _____ until _____
I moved from/left Sweden	on this date _____
Permanent address in the country of residence	
Country of residence	

### Income payer

Income payer's name	Corporate Identity Number
Address	
E-mail address	Telephone number

<input type="checkbox"/> <b>Do you have a foreign employer but perform your work in Sweden for a Swedish client (hired labor)?</b>	
Please, state the Swedish company	Corporate Identity Number
Have/Will you be staying in Sweden more than 183 days during a period of 12 months? <input type="checkbox"/> Yes <input type="checkbox"/> No	Is you employer/payer's company established in Sweden? <input type="checkbox"/> Yes <input type="checkbox"/> No
Payer (foreign employer) corporate identity number in the country of origin	



Date of birth or Swedish personal identity number/  
coordination number

Year	Month	Day	Number

**Employment income**

<b>Period of employment/assignment</b> from _____ until _____		Do you receive compensation for travel to and from Sweden and accomodation in Sweden? Please answer YES or NO. <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Kind of work or assignment</b>		If you receive <b>reimbursement of expenses</b> (for example car remuneration or per diem) in addition to salary for work or assignment, you must state the type of reimbursement under <b>Additional information</b> , below.
Commuters <input type="checkbox"/> Yes	Border crossers <input type="checkbox"/> Yes, enclose a certificate of residence	
<b>Where is work/task conducted?</b> <input type="checkbox"/> Only in Sweden (name of the Swedish municipality(-ies)) <input type="checkbox"/> Sweden and abroad (name of the Swedish municipality(-ies) and name of the country(-ies) ) <input type="checkbox"/> Only abroad (name of the country(-ies))		
Name of the Swedish municipality(-ies)		
Name of the country(-ies)		

**Pension**

<b>Type of pension</b> (Note that you need to fill a separate form for each payer)		
<input type="checkbox"/> Public pension	<input type="checkbox"/> Private pension scheme	<input type="checkbox"/> Pension savings account
<input type="checkbox"/> Occupational pension due to employment in public sector	<input type="checkbox"/> Occupational pension due to employment in private sector	
<input type="checkbox"/> Other:		

**Seafarer income**

Vessel's name
---------------

**Other income from Sweden**

Amount, SEK	The payment relates to
-------------	------------------------

You can choose to pay normal income tax instead of Special income tax for non-residents (SINK). In that case, add under Additional information that you would like to be taxed under the Income Tax Act. More info on our website [www.skatteverket.se](http://www.skatteverket.se)

**Additional information**

--

**Applicants signature**

Signature	Name in block capitals
-----------	------------------------

**Contact person, if any**

Name and address	
E-mail address	Telephone number

