

## News Abroad - New rules that apply from 1 January 2021

### Foreign companies

- Approval of Swedish **F-tax** shall be required by all companies, Swedish and foreign, as soon as any activity is **physically** performed in Sweden.
- If there is no approval for F-tax, the customer will be obliged to pay tax of 30% to the Swedish Tax Agency. Exceptions - if there is a decision from the Swedish Tax Agency on exemption from tax deductions.
- A foreign company that hires an employee who shall pay income tax and/or employer contributions in Sweden, will be obliged to include and pay tax and social security contributions for the employee. Accordingly, the foreign company must register as an employer in Sweden.

### Links to registration of foreign companies in Sweden:

(No e-identification required if login is done with a specific code)

[Registration of foreign companies in Sweden](#) (in Swedish)

[Registration of foreign companies in Sweden](#) (in English)

### For more information:

[Foreign company that performs work physically in Sweden](#) (in Swedish)

### Foreign workers

- The same rules as previously with regard income tax, i.e. work less than 183 days in Sweden for a foreign company that does not have a permanent establishment in Sweden – income tax in the home country.
- New rules regarding **hired** labour from foreign staffing companies, i.e. exceptions from the 183-day rule
  - work in Sweden more than 15 days in a row or a total of more than 45 days in a year - income tax in Sweden (SINK)
- Employer contributions - the main rule is contributions in Sweden unless an A1 certificate can be shown.

### For more information:

[Foreign companies that perform work in Sweden](#) (in Swedish)

[Foreign companies that perform work in Sweden](#) (in English)

[Foreign companies that perform work in Sweden](#) (in Polish)

[Foreign companies that perform work in Sweden](#) (in Russian)

[Foreign companies that perform work in Sweden](#) (in Estonian)