



REGERINGSKANSLIET

Ministry for Foreign Affairs
Sweden

The Ministry for Foreign Affairs presents its compliments to the Diplomatic Missions, Career Consular Posts and Offices of International Organisations in Sweden and has the honour to convey the following information.

Due to a recent amendment of the Swedish Value Added Tax Act (1994:200) and the Ordinance on repayment of value added tax and certain excise duties to relief organisations, foreign missions and others (1994:224), the procedure for claiming refunds of value added tax and certain excise duties has been changed.

Purchases made during the **first quarter of 2016** and onwards are now to be submitted directly to the **Swedish Tax Agency (not to the Ministry for Foreign Affairs)** at the following address:

Skatteverket
771 83 Ludvika

New application forms for claiming refunds of value added tax are to be used:

Form SKV 5648 (available on the Swedish Tax Agency's website and from the Diplomatic Guide) for refunds for **official use** by:

- Diplomatic Missions
- Career Consulates
- International Organisations mentioned in the Annex to the Act on Immunity and Privileges in Certain Cases (1976:661)

Diplomatic Missions, Career Consular Posts and
Offices of International Organisations in Sweden

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Form SKV 5650 (available on the Swedish Tax Agency's website and from the Diplomatic Guide) for refunds for **personal use** by:

- Diplomatic Agents
- Career Consuls
- Chief representatives or staff of International Organisations seated in Sweden if the right of refund follows from the agreement with the Swedish Government
- Members of the administrative and technical staff for purchases made during the first year from arrival in Sweden

The amendments also entail that the enumeration of goods and services purchased for personal use by the above-mentioned persons has been made more technology-neutral.

Please find updated guidelines containing information regarding the procedure for refund and a non-exhaustive list of examples of purchases qualifying/not qualifying for a refund under section 11.1 of the Diplomatic Guide.

The Ministry for Foreign Affairs avails itself of this opportunity to renew to the Diplomatic Missions, Career Consular Posts and Offices of International Organisations in Sweden the assurances of its highest consideration.

Stockholm, 4 March 2016



Diplomatic Missions, Career Consular Posts and
Offices of International Organisations in Sweden