

# Guidelines for DIPLOMATIC AGENTS, CAREER CONSULS AND REPRESENTATIVES OF INTERNATIONAL ORGANISATIONS

Below please find information about the procedure for refund of Value Added Tax and certain Excise Duties for the **personal use** of:

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

In the following, please also find a non-exhaustive list of examples of purchases qualifying/not qualifying for a refund of Value Added Tax and certain Excise Duties.

For further information, please call the Swedish Tax Agency (tel. 0771-567 567) or e-mail [storforetagsregionen@skatteverket.se](mailto:storforetagsregionen@skatteverket.se).

## **Procedure**

### **Form**

The [application form SKV 5650](#) should be used for refunds for the **personal use** of:

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

[Application form SKV 5650](#) (also available on the Tax Agency's webpage and on the Diplomatic guide).

### **Refund**

Refund is granted only for purchases for at least SEK 1,000 including Value Added Tax, except for alcohol products, tobacco products and fuels, where each individual purchase must be for at least SEK 200 including Value Added Tax and Excise Duty.

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

Excise Duties are normally refunded for purchases of alcoholic beverages, tobacco products and fuels.

## **Submission of application**

All claims for refund of Value Added Tax and Excise Duties should be submitted directly to the Swedish Tax Agency at the following address:

Skatteverket  
771 83 Ludvika

An application must cover a period of one calendar quarter (January-March, April-June, July-September and October-December). Please file only one application per applicant and calendar quarter. The application form must be signed by the applicant.

## **List of invoices**

The list of invoices must be filled out with the requested information in the application form regarding each purchase. Copies of all invoices or receipts must accompany the application and must be numbered consecutively.

Instead of filling out the list of invoices in the application form, it can also be attached to the application as a separate document. This separate document must contain the same information in the same way as the list in the application form.

Invoices containing the following particulars should be attached with the application:

- name, address and registration number of the seller
- name and address of the buyer
- date of delivery
- type of goods/service
- quantity
- total price (incl. VAT and Excise Duties)
- registration number of vehicle concerned

Payment of petrol or other fuels is often made using a specific credit card (a fuel card). When payment is made this way, please enclose the monthly invoice from the fuel company; do not enclose the receipts for each individual purchase. When payment is made in cash or using a credit card that is not specifically a fuel card, please enclose the receipts for each individual purchase.

## **Examples of purchases QUALIFYING for a refund of Value Added Tax**

### **1) Equipment for domestic use for the reception, recording and playback of sound or images, such as:**

- radio receivers
- television sets including cable and satellite TV equipment
- videos
- tape recorders
- CD players
- gramophones
- amplifiers
- loudspeakers
- mobile telephones

- books

**2) Cameras, camera lenses and other equipment for filming or imaging, such as:**

- cameras and projectors with or without tripod
- camera lenses
- screens with or without stand
- light meters
- photo flashes and other similar photographic equipment
- binoculars

**3) White goods and domestic appliances, 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

**4) Computers and devices with similar functions, such as:**

- calculators

**5) Furniture, lighting equipment, textiles for interior decoration, carpets, pianos and grand pianos.**

**6) Accessories or equipment for motor vehicles or for the products mentioned in 1) - 5).**

**7) Services on the goods mentioned in 1) - 6) or on motor vehicles.**

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

Service is taken to include both material and labour costs.

**8) Services on premises in connection with installation of goods mentioned in 3).**

**9) Such fuels for which energy tax and carbon tax are levied.**

**10) Alcoholic beverages and tobacco products.**

**Examples of purchases NOT QUALIFYING for a refund of Value Added Tax**

**1)**

- bedding equipment
- bed linen
- towels
- table linen

**2) Ordinary household articles, such as:**

- saucepans, frying pans
- kitchen china and crockery
- dinner services
- table silver
- can openers, etc.

**3) 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

**4)**

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

**5)**

- domestic animals
- quarantine fee
- veterinary costs

**6)** Musical instruments other than pianos and grand pianos.

**7)**

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

**8)**

- prams
- toys including computer games
- baby articles

**9)**

- clothing
- footwear
- suitcases
- handbags

**10)**

- foodstuffs
- cosmetics
- toiletries
- hair driers
- razors
- electric toothbrushes

**11)**

- medical supplies
- spectacles
- contact lenses

**12)**

- batteries
- light bulbs
- fluorescent lamps
- electrical supplies such as plugs and cords

**13)**

- tools

- products for plumbing, heating and sanitation
- fixtures, such as kitchen cupboards

#### 14)

- telecommunication services
- telephone bills
- electricity bills
- water supply
- sewage treatment
- refuse collection

#### 15)

- 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

#### 16)

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

#### 17)

- restaurant bills
- catering

### **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.

### **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 the section above.

