

Guidelines for DIPLOMATIC MISSIONS, CAREER CONSULATES AND INTERNATIONAL ORGANISATIONS

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

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

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.

Procedure

Form

The [application form SKV 5648](#) should be used for refunds for the **official use** of:

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

[Application form SKV 5648](#) (also available on the Tax Agency's webpage and on the Diplomatic guide).

Refund

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 and 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) Goods intended for furnishing or equipping such a building intended for the acquirer, such as:

- furniture
- piano, grand piano, organ
- carpets
- wallpaper, etc.
- light fittings
- works of art
- handicrafts
- other decorative objects
- potted plants
- bicycles and equipment for physical exercise (within the embassy area)
- window boxes
- gardening tools
- tents for official functions in the garden of the mission
- other equipment for building maintenance and cleaning

Textile products of various kinds, such as:

- flags
- curtains, draperies
- tapestries

- fabrics for upholstery
- table linen
- bedding equipment, bed linen
- towels
- curtain rods
- brackets
- venetian blinds

Household equipment and similar goods, such as:

- kitchen utensils
- dishwashers
- washing machines
- freezers and refrigerators
- kitchen stoves and ovens
- vacuum cleaners
- sewing machines
- mangles
- fans, humidifiers, air purifiers
- steam bath equipment, sauna equipment

2) Equipment or printed matter for the activities of the acquirer, such as:

- computers and standard computer programmes
- calculators
- telefaxes
- typewriters
- telephones (*NB. No telephone bills from outside the office*)
- copying machine and other office machines
- general daily newspapers
- books
- catalogues
- programmes
- brochures
- circulars
- printed typing paper
- printed invitation cards and visiting cards
- radio receivers
- videos
- television sets including cable and satellite TV equipment
- gramophones
- tape recorders
- CD players
- amplifiers
- loudspeakers
- aerials, etc.
- cameras and projectors with or without tripod
- camera lenses
- screens with or without stand
- light meters
- photo flashes
- enlarging equipment

- splicers and similar equipment
- binoculars
- Fittings and equipment other than those listed for the above- mentioned buildings, for instance, security devices for embassy premises

3) Accessories and equipment for motor vehicles owned by the acquirer.

4) Services on real estate intended for the acquirer and of the goods mentioned under 1-3 or of a motor vehicle, such as:

- construction, structural additions or alterations
- cleaning, maintenance and repair work, including such work on roads, lawns and garden arrangements within the grounds
- manufacture to order
- leasing of office machines
- car leasing
- rental of tableware for official functions on the premises
- rental of tents for official functions on the premises
- design
- installation
- repairs
- inspections
- analysis
- maintenance
- alterations
- cleaning service is taken to include both material and labour costs

5) Telecommunication services, water, electricity, sewerage and garbage collection for a building intended for the acquirer, such as:

- supply of water, electric power
- sewage treatment and refuse collection
- telecommunication services

6) Such fuels for which energy tax and carbon tax is levied.

7) Alcoholic beverages and tobacco products.

8) Services related to the rental of buildings or other real estate facilities, provided that the rental service is intended for the activities carried out by the acquirer.

- when a property owner who is going to let premises to a mission or a Career Consular Post applies for optional tax liability, he/she must produce a certificate from the Protocol Department to the effect that his/her tenant is entitled to a VAT refund.
- service of the premises of a Diplomatic Mission or career consular post also includes estate agents' fees, for example in connection with the purchase of such premises.
- no minimum amount is required for a refund of Value Added Tax.

9) Surveillance services relating to property or premises which are intended for the activities of the acquirer.

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

1) goods for and service of premises **other** than those of a mission or a career consular post.

2) consumer goods, such as:

- food
- batteries
- light bulbs
- fluorescent lamps
- gas bottles
- cut flowers, flower arrangements
- copying paper
- pens
- files
- cleaning products
- filters
- cartridges for copying machines
- ribbons, correction tape
- paper napkins and plates
- candles, etc.

3)

- cassettes, USB sticks, CDs
- recording tapes
- video tapes
- unexposed and exposed film of all kinds
- photocopying paper
- chemicals and other articles for the development of photographs and films
- bags

4)

- boats
- tents
- sports equipment (e.g. golf clubs, skis, skates, etc)
- horses and other living animals

5)

- car parking
- garage hire

6)

- information services
- advertising
- consulting services
- education
- legal services
- postal and courier services

- fair expenses

7)

- travel
- lodgings
- rental or purchase of a caravan
- transportation services, removal expenses
- VIP and other airport services

8)

- restaurant bills
- catering services
- rental costs outside the embassy area

Exemption from VAT on motor vehicles

Motor vehicles bought in Sweden are exempt from VAT if the buyer is an office entitled to VAT refunds in certain cases. 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.