Swedish Tax Agency

Application

Special income tax for non-residents

This form is available at **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

Date	Year paid out
	2026

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

Application relates to income from

☐ Employment in private sector ☐ Pension ☐ Seafarer ☒ Employment in public sector ☐ Other

Applicant

Date of birth or Swedish personal identity number/ coordination number

Year	Month	Day	Number

Surname

Previous surnames

☐ Male ☐ 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
The University of Borås	**202100-3138**
Address: **501 90 Borås**	
E-mail address: **hr@hb.se**	Telephone number: **033-435 43 00**

☐ **Do you have a foreign employer but perform your work in Sweden for a Swedish client (hired labor)?**

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? ☐ Yes ☐ No

Is you employer/payer's company established in Sweden? ☐ Yes ☐ No

Payer (foreign employer) corporate identity number in the country of origin

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Date of birth or Swedish personal identity number/ coordination number

Year	Month	Day	Number

Employment income

Period of employment/assignment		Do you receive compensation for travel to and from Sweden and accomodation in Sweden? Please answer YES or NO.
from	until	☐ Yes ☒ No
Kind of work or assignment **External Expert Reviewer (sakkunnig in Swedish)**		If you receive **reimbursement of expenses** (for example car remuneration or per diem) in addition to salary for work or assignment, you must state the type of reimbursement under **Additional information**, below.
Commuters ☐ Yes		Border crossers ☐ Yes, enclose a certificate of residence

Where is work/task conducted?

☐ Only in Sweden (name of the Swedish municipality(-ies))
☐ Sweden and abroad (name of the Swedish municipality(-ies) and name of the country(-ies))
☐ Only abroad (name of the country(-ies))

Name of the Swedish municipality(-ies)

Name of the country(-ies)

Pension

Type of pension (Note that you need to fill a separate form for each payer)

☐ Public pension
☐ Private pension scheme
☐ Pension savings account
☐ Occupational pension due to employment in public sector
☐ Occupational pension due to employment in private sector
☐ 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**

Additional information

Applicants signature

Signature	Name in block capitals

Contact person, if any

Name and address
The University of Borås
501 90 Borås

E-mail address	Telephone number
hr@hb.se	**033-435 43 00**

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