

Sweden

Summary of CbC Reporting and Transfer Pricing Documentation Rules

Country-by-Country Report ([Country-by-Country Reporting guidance webpage](#))

- *Effective Date*: Financial years beginning after December 31, 2015.
- *Filing Threshold*: Swedish MNEs with group revenue equal to or exceeding SEK 7 billion in the prior year.
- *Local Filing*: A Swedish subsidiary of a foreign parent may be required to file a CbC report if certain conditions exist.
- *Information Reported*: Consistent with OECD guidance.
- *Forms/Filing Instructions* (see [Country-by-Country Reporting webpage](#)):
 - CbC Notification of Reporting Entity (Swedish Parent Company): Form SKV 2381.
 - CbC Notification of Reporting Entity (Other Swedish Units): Form SKV 2382.
 - CbC Report: submission via a file transfer service on the Swedish Tax Agency website.
- *Deadline for Filing Notification of Reporting Entity*: By the end of the reporting year.
- *Deadline for Filing CbC Report*: Within 12 months after the end of the reporting year.
- *Exchange of CbC Reports*:
 - MCAA CbC: signed.
 - EU Directive 2016/881: enacted.
 - U.S. CAA CbC: signed.

Public Country-by-Country Report ([Law 2023:340](#))

- *Effective Date*: Financial years beginning after May 31, 2024.
- *Reporting Threshold*:
 - Swedish MNEs (or a Swedish stand-alone company) with consolidated revenue exceeding SEK 8 billion in each of the last two consecutive financial years (and active in at least one other state).
 - Non-EU/EEA MNEs with a “large”¹ subsidiary in Sweden and with consolidated revenue exceeding SEK 8 billion in each of the last two consecutive financial years (or a non-EU/EEA corporation with a branch in Sweden when the consolidated revenue of the group exceeds SEK 8 billion and the net sales of the branch exceeds SEK 80 million in each of the last two consecutive financial years).
 - Swedish subsidiaries or branches established for the sole purpose of circumventing the EU public CbC reporting requirements.

Consistent with the EU directive, certain credit institutions, investment firms and financial holding companies established in Sweden that are already subject to separate reporting under EU Directive 2013/36 are exempt from this reporting obligation.

- *Information Reported and Presentation of Information*: The information reported, as well as the presentation of the information, is consistent with the EU directive. A common template and electronic reporting format will be provided.

¹ See [Annual Accounts Act \(1995:1554\), Ch.1, Section 3, para. 4.](#)

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Consistent with the EU directive, the information reported includes the name of the company, financial year in question and currency used; a brief description of the nature of the business activities; number of full-time employees; net revenue; profit or loss before income tax; income tax accrued; income tax paid; and accumulated earnings.

In addition, the data will be disclosed (i) separately for each EU member state/EEA contracting state; (ii) separately for each country listed on the EU list of non-cooperative jurisdictions (i.e., “blacklist”) on March 1 of the relevant financial year or listed on the “grey list” on March 1 of the relevant financial year and on March 1 of the previous financial year; and (iii) aggregated for the rest of the world.

- **Publication and Accessibility:** In general, the report (in Swedish) must be submitted to the Swedish Companies Registration Office and made available on the company’s website, free of charge and available to the public for at least five years (in at least one official EU language or in Norwegian or Icelandic).
- **Publication Deadline:** The report must be published within 1 year after the end of the relevant financial year.
- **Deferral:** MNEs can temporarily omit certain information if the disclosure of such information could seriously damage the market position of the companies to which the report refers. Any omission must be clearly indicated in the report with the reasons for its omission. The omission does not apply to information related to tax jurisdictions included in the EU list of non-cooperative jurisdictions. The omitted information must be included in another report no later than 5 years after the omission.
- **Penalties:** Penalties for noncompliance may apply.

Master File ([Swedish Rules on Documentation Guidance webpage](#))

- **Effective Date:** Financial years beginning after March 31, 2017.
- **Filing Threshold:** An exemption applies for SMEs if the enterprise has less than 250 employees and either group revenue of SEK 450 million or less or total assets of SEK 400 million or less (measured at the group level) in the prior year.
- **Information Reported:** Consistent with OECD guidance.
- **Language:** Swedish, Danish, Norwegian, or English.
- **Deadline for Preparation/Submission:** Prepared by the due date of the tax return. Submitted to the tax authorities upon request.

Local File ([Swedish Rules on Documentation Guidance webpage](#))

- **Effective Date:** Financial years beginning after March 31, 2017.
- **Filing Threshold:** An exemption applies for SMEs if the enterprise has less than 250 employees and either group revenue of SEK 450 million or less or total assets of SEK 400 million or less (measured at the group level) in the prior year. In addition, non-significant transactions (i.e., market value of SEK 5 million or less per counterparty) are exempt from the local file requirement, if not involving significant intangible property.
- **Information Reported:** Consistent with OECD guidance.
- **Language:** Swedish, Danish, Norwegian, or English.
- **Deadline for Preparation/Submission:** Prepared by the due date of the tax return. Submitted to the tax authorities upon request.