



Please, use the e-service at verksam.se if you have a Swedish e-Identification, (eID). The e-service will also give you online help with entering the right details, interactively.

Change to details and deregistration
Änderung der Angaben und Abmeldung

Note: Please make sure you submit all pages included in this form

Company details Angaben zum Unternehmen

Bitte alle in diesem Formular enthaltenen Seiten einreichen.

Name Name	Personal or corporate identity number Personen- oder Unternehmensidentifikations-Nr.
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Dieser Antrag bezieht sich auf Änderungen der bei der schwedischen Steuerbehörde registrierten Informationen

This application is for changes to information registered with the Swedish Tax Agency

The business operation is ongoing <small>Der Geschäftsbetrieb wird fortgesetzt.</small> <input type="checkbox"/> Registrierte Daten ändern <input type="checkbox"/> Change registered details	<input type="checkbox"/> Bestimmte Angaben abmelden <input type="checkbox"/> Deregister certain details	The business operation has ceased or ownership has been transferred* <input checked="" type="checkbox"/> Deregister details <small>Angaben abmelden</small>
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Change registered details Registrierte Daten ändern

Der Geschäftsbetrieb wurde eingestellt oder das Eigentum übertragen.

F-tax (sole trader) F-Steuer (Einzelunternehmer)

I am already approved for F-tax/FA-tax but wish to change my registration to:	<input checked="" type="checkbox"/> F-tax <small>F-Steuer</small>	<input type="checkbox"/> FA-tax <small>FA-Steuer</small>
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Ich bin bereits für die F-Steuer zugelassen, möchte aber meine Registrierung ändern hinsichtlich

Registration to pay social security contributions Anmeldung zur Zahlung von Sozialversicherungsbeiträgen

Hier bitte nichts ausfüllen New reporting period <input type="checkbox"/> Compensation is paid out a few times per year	Estimated number of months per year in which compensation is paid	Change applicable from <input type="checkbox"/> Compensation is paid out each month
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VAT Umsatzsteuer **Zur Umsatzsteuer bitte nichts ausfüllen**

When you choose a new reporting period and/or a new VAT return filing deadline, you must state the company's taxable amount for VAT. If you wish to change the reporting method, please specify the company's total annual turnover. Taxable amounts and annual turnover do not determine how much VAT you must pay, but they determine the options available to you for VAT accounting and reporting. You can read more about these terms at skatteverket.se or in brochure SKV 418 "Business Registration" ("Företagsregistrering"; only available in Swedish).

New reporting period and filing deadline	Taxable amount	Change applicable from
<input type="checkbox"/> Annual <input type="checkbox"/> The VAT return is filed separately, in conjunction with the income tax return* (not applicable in the case of international transactions with companies in other EU countries)	<input type="checkbox"/> On the 26th day of the second month following the reporting period	
<input type="checkbox"/> Quarterly <input type="checkbox"/> On the 12th day of the second month following the fiscal period (this is the only possible filing deadline if the reporting period is the calendar quarter)		
<input type="checkbox"/> Monthly <input type="checkbox"/> On the 12th day of the second month following the fiscal period (if the taxable amount does not exceed SEK 40 million)	<input type="checkbox"/> On the 26th day of the first month after the fiscal period (must be selected if the taxable amount exceeds SEK 40 million)	

* Cannot be used by partnerships, limited partnerships, bankruptcy estates, representatives of simple partnerships, or in the case of international transactions with companies in other EU countries.

New reporting method	Total annual turnover within Sweden	Change applicable from
<input type="checkbox"/> Accrual accounting method (must be selected if annual turnover exceeds SEK 3 million)		
<input type="checkbox"/> Cash accounting method (can be selected if annual turnover is under SEK 3 million)		
<input type="checkbox"/> No bookkeeping obligations under the Swedish Bookkeeping Act (for example, in the case of bankruptcy estates or activities unrelated to business such as hobbies or the private sale of surplus electricity)		
* Specific reasons must be given when applying for a change from the accrual accounting method to the cash accounting method. Please state these reasons below.		

Business operations

The proportion of the total operation is determined by the size of the Swedish part of the business in relation to the total turnover. The percentages for all operations must add up to 100%. If you need additional rows for details of further business operations, you can enter these details under "Other information". To find SNI codes (Swedish Standard Industrial Classification) please visit www.sni2007.scb.se.

Business operation 1	Proportion of total business operations (%)	SNI code	Change applies from
Business operation 2			
Business operation 3			

Total 100%



SKV4639-11-01

Details of owners of close companies

Please provide details of all owners. This information determines, for example, who is expected to file tax returns as an owner or partner in a close company. If you need to add details of more owners or partners, you can enter them under "Other information". For more information about close companies, please visit skatteverket.se.

Name	Personal-/ or corporate identity number	Number of shares	Change applicable from
Total number of shares			

Changes to business contact details

For legal entities registered with the Swedish Companies Registration Office ("Bolagsverket") – such as limited companies, partnerships, economic associations and tenant-owner associations – the registered postal address must be changed via the Swedish Companies Registration Office's e-service at verksam.se. (Swedish e-identification is required). A change of address for other legal entities can be registered via adressandring.se.

New visiting address (if different from postal address)	Change applicable from
New special tax address for VAT returns, PAYE returns and tax account statements (if different from postal address)	Change applicable from
New telephone number (if the number is confidential, do not write it here)	Change applicable from

Deregistration of details **Abmeldung**

Die Abmeldung kann nicht rückwirkend erfolgen. Angaben können erst ab dem Datum abgemeldet werden, an dem die schwedische Steuerbehörde die Änderung genehmigt.

Deregistration cannot be retroactive. Details can only be deregistered from the date on which the Swedish Tax Agency approves the change, at the earliest. If you wish to deregister for VAT, you must specify a date after the company's last VAT-liable transaction was booked. Please note that you must report output VAT on withdrawals of goods and inventory.

Das Eigentum des Geschäftsbetriebes ist übertragen worden*

Rücknahme F-tax <input checked="" type="checkbox"/> Withdrawal of F-tax/FA-tax	Reason <input type="checkbox"/> The business operation has ceased	<input type="checkbox"/> Ownership of the business operation has been transferred*	<input checked="" type="checkbox"/> Auf eigenen Wunsch <input checked="" type="checkbox"/> At own request	Earliest date for withdrawal Frühestes Datum für den Widerruf
<input type="checkbox"/> Employer deregistration	Reason <input type="checkbox"/> The business operation with employees has ceased	<input type="checkbox"/> Ownership of the business operation has been transferred*	<input type="checkbox"/> Date of last compensation payment	Earliest date for withdrawal
<input type="checkbox"/> VAT deregistration	Reason <input type="checkbox"/> The VAT-liable business operation has ceased	<input type="checkbox"/> Ownership of the business operation has been transferred*		Earliest date for withdrawal

*If ownership of the business operation has been transferred, please provide information about the new owner in the section "Details of owners of a close company"

*Wenn das Eigentum an dem Unternehmen übertragen wurde, machen Sie bitte in dem Abschnitt "Angaben zu den Eigentümern eines geschlossenen Unternehmens" Angaben zum neuen Eigentümer.

Exemption from VAT (if turnover is below the threshold per fiscal year, for info please visit www.skatteverket.se/foretagochorganisationer)

<input type="checkbox"/> VAT exemption requested due to the turnover threshold. Deregistration for VAT is requested in connection with this (specified in the section above).	<input type="checkbox"/> VAT exemption requested due to the turnover threshold. However, VAT registration will continue due to other non-VAT-exempt sales or acquisition.
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Things to consider on deregistration **Was bei der Abmeldung zu beachten ist**

- **To change the preliminary tax you will be charged**, use the Swedish Tax Agency's e-service "Preliminary income tax return" ("Preliminär inkomstdeklaration") or one of the following paper forms (in Swedish): [Um die von Ihnen zu zahlende Steuervorauszahlung zu ändern, verwenden Sie den](#)
 - SKV 4313 (for legal entities) [SKV 4313 \(für juristische Personen\)](#) E-Service der schwedischen Steuerbehörde "Vorläufige Einkommensteuererklärung" ("
 - SKV 4314 (for individuals) [SKV 4314 \(für natürliche Personen\)](#) [Preliminär inkomstdeklaration](#)) oder eines der folgenden Papierformulare (auf Schwedisch):
- **Deregister your cash register** at skatteverket.se/kassaregister. [Melden Sie Ihre Registrierkasse unter \[skatteverket.se/kassaregister\]\(http://skatteverket.se/kassaregister\) ab.](#)
- Change or remove authorisations for the Swedish Tax Agency's e-services (for a tax return representative, for example) via our e-service "Representatives and authorisations" ("Ombud och behörigheter").
- **Apply for deregistration regarding excise duties** using form SKV 5335 "Deregistration – Excise duty" ("Avregistrering – Punktskatt", in Swedish). [Ändern oder entfernen Sie Berechtigungen für die elektronischen Dienste der Steuerbehörde \(z. B. für einen Vertreter in der Steuererklärung\) über unseren elektronischen Dienst: "Vertreter und Vollmachten" \("Ombud och behörigheter"\). Beantragen Sie die Abmeldung von Verbrauchssteuern mit dem Formular SKV 5335 "Abmeldung - Verbrauchssteuer" \("Avregistrering - Punktskatt", in Schwedisch\).](#)

Other information **Andere Information**

Contact person for this notification **Kontaktperson für diese Meldung**

Name Name	Telephone number Telefonnummer
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Signature **Unterschrift**

Date Datum	Signature of applicant or authorised signatory Unterschrift des Antragstellers oder autorisierte Unterschrift	Please send your application to the Swedish Tax Agency's scanning centre: Skatteverkets inläsningscentral FE 4600 105 81 STOCKHOLM
	Print name Name in Druckbuchstaben	



SKV4639-11-02

Bitte senden Sie Ihren Antrag an das Scanning-Zentrum der schwedischen Steuerbehörde:
Skatteverkets inläsningscentral
FE 4600
105 81 STOCKHOLM