

[Start](#) / [News](#) /

Additional amending budget: Several measures in the field of taxation in response to the coronavirus

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The Government has proposed several measures in the field of taxation in order to alleviate the consequences for companies in connection with the coronavirus outbreak:

Employer's social security contributions and general payroll tax will be temporarily reduced.

Individual contributions and general payroll tax will be temporarily reduced for sole traders and natural persons who are joint owners in Swedish partnerships.

Sole traders and natural persons who are joint owners in Swedish partnerships will be able to increase transfers to tax allocation reserves for the 2019 tax year.

If the increased transfers to the tax allocation reserves for the 2019 tax year mean that too much preliminary tax has been paid, this tax will be paid back to them.

It will be possible for those who report VAT annually to receive a respite with the payment of VAT to be reported between 27 December 2019 and 17 January 2021.

The Riksdag voted in favour of the Government's proposals. Most of the amended rules will start to apply from 6 April 2020.

The Riksdag also approved an amended revenue estimate for 2020. As a consequence of the Government's new proposals in the field of taxation, the central government borrowing requirement is expected to increase by SEK 35 billion and

the impact on public sector financial saving is estimated to be - SEK 24 billion.

The Government may only submit additional amending budgets if it considers that there are special reasons to do so. The effects of the coronavirus on society constitute such reasons according to the Government, and the Riksdag's assessment is the same.



All public power in Sweden proceeds
from the people and the Riksdag is
the foremost representative of the
people.