

Business Traveller

Jurisdictions are stepping up on compliance and are becoming more aggressive with enforcement related to nonresident travel activity. Companies face real financial risk with taxes and penalties. Are you prepared to be compliant?

The issue:

New suggested legislation affecting business travellers in Sweden. It is suggested that Sweden adopts the so called economic employer concept with new strict rules. In practice, business travellers to Sweden will be taxable in Sweden to a much higher extent.



Who?

- All business travellers to Sweden
- Employers with business travellers working in Sweden
- Companies engaging foreign subcontractors



When?

Likely to be passed as law in 2018 (in the fall the latest)
Suggested start date:
January 1, 2019



Impacts?

- For business travellers:
- Registration obligations in Sweden
 - Application for non resident tax regime
 - Tax on workdays in Sweden
 - Avoid double taxation in home country

- For employer:
- Registration in Sweden
 - Monthly payroll reporting
 - Monthly payroll return
 - Submit information for permanent establishment assessment



To do!

- Tracking system to monitor/identify business travellers
- Processes and manpower to do the employer reporting
- Employee reporting



Help!

What can KPMG do to help? We have a mobile tracking system (app) and an automated system to do both employer and employee reporting. You will free up your time, remove workloads, enhance compliance and it is all done with speed!



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