The Swedish Tax Agency's Regulations

ISSN 1652-1420

SKVFS 2026:
Staff registers

Published on
xx December 2026,

The Swedish Tax Agency’s regulations on staff registers;

adopted on xx

Pursuant[1] to Chapter 9, Section 6 and Chapter 10, Section 6 of the Tax Procedure Ordinance (2011:1261), the Swedish Tax Agency provides as follows.

Scope and definitions

1 § These regulations apply to those who, pursuant to Chapter 39, Sections 11-11d of the Tax Procedure Act (2011:1244), must keep staff registers or provide equipment so that an electronic staff register can be maintained.

2 § Terms and expressions in these regulations have the same meanings as in the Tax Procedure Act (2011:1244).

3 § *Collective staff register* means the staff register that a developer is to keep available for the Swedish Tax Agency at a construction site in accordance with Chapter 39, § 12, second paragraph of the Tax Procedure Act (2011:1244). It consists of the staff registers to be kept available by those carrying out construction activities on the construction site.

The structure and content of a staff register

4 § Numbers in a staff register shall be indicated by the numbers ‘0’ to ‘9’. Text other than names must be given in Swedish.

The personal identification number and the coordination number shall be in the format YYMMDD-XXXX. The corresponding foreign number shall be entered in the format shown on the identity document of the person concerned.

The date and time in an electronic staff register shall be indicated in the formats YYYY-MM-DD and HH:MM:SS, respectively.

5 § An electronic staff register must indicate when information has been entered into the register.

[1]See Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services.

6 § Any amendment or deletion of an entry in a staff register must be made by adding a note and must not be made by deleting the entry. The amendment must state who made it and the date on which it was made.

Where information is added retrospectively that should properly have been entered earlier, it must be stated who made the addition and the date on which it was made.

7 § The construction site's identification number, as specified in Chapter 2, Section 2a, first paragraph, of the Tax Procedure Ordinance (2011:1261), must be stated in the staff register.

8 § Information other than that which must be included in the staff register in accordance with Section 7 and Chapter 9, Section 5 of the Tax Procedure Ordinance (2011:1261) may be recorded in the staff register provided that this does not hinder the Swedish Tax Agency's audits.

Showing of information in an electronic staff register

9 § An electronic staff ledger shall be designed in such a way that the data can be displayed during a verification visit. The details of the persons involved shall be displayed in the following order:

1. personal identification number, coordination number or equivalent foreign number,
2. name,
3. date and time the work period started,
4. date and time the work period ended,
5. the name and personal identification number, coordination number, corporate identity number or equivalent foreign number of another employer referred to in Chapter 39, Section 11a, third paragraph, and Section 11b, second paragraph, of the Tax Procedure Act (2011:1244), and
6. the date and time when the information referred to in points 3 and 4 was entered in the staff register.

The information relating to all persons who are or have been active within the selected time period should be presented collectively and in a clear and concise manner. Additions and supplements pursuant to § 6 which relate to the relevant interval shall be presented in connection with the rectified information.

10 § An electronic staff register must be designed in such a way that, during inspection visits, it is possible to view information relating to

1. a specific time interval,
2. certain places of business,
3. a particular construction site, or
4. a combination of these.

11 § A consolidated staff register must be designed in such a way that, during inspection visits, it is possible to view details for each contractor carrying out construction work at the building site.

Transfer of data to the Swedish Tax Agency

12 § Information in an electronic staff register shall, upon request from the Swedish Tax Agency, be transferred to the Swedish Tax Agency via the partner Application Programming Interface (API).

13 § It must be possible to limit the transmission of data in an electronic staff register to

1. a specific time interval,
2. certain places of business,
3. a particular construction site, or
4. a combination of these.

14 § In addition to the requirements set out in Section 13, the transfer of information contained in a consolidated staff register may, during an inspection visit, be restricted to information relating to a specific trader or specific traders carrying out construction work at the building site.

Manually kept staff register

15 § A manually kept staff register must be bound in a specific format and its pages must be pre-numbered. All entries in such a staff register must be made in indelible ink.

---

1. These regulations enter into force on 1 January 2027.
2. These regulations repeal the Swedish Tax Agency's regulations (SKVFS 2015:6) on staff registers.
3. The provisions of the second paragraph of Section 4, Section 9 and Sections 12-14 shall apply from 1 July 2027 to information relating to the period from that date onwards.
4. For those required to keep staff registers in accordance with Chapter 39, Sections 11-11a of the Tax Procedure Act (2011:1244), Section 10 shall apply from 1 July 2027 to information relating to the period from that date onwards.
5. The repealed provisions shall continue to apply that relate to the period prior to the entry into force.

On behalf of the Swedish Tax Agency,

SIGNATURE

Countersignature
(Department/counter-signatory)