Message 001

Communication from the Commission - TRIS/(2026) 2185

Directive (EU) 2015/1535

Notification: 2026/0428/SE

Notification of a draft text from a Member State

Notification – Notification – Notifzierung – Нотификация – Oznámení – Notifikation – Γνωστοποίηση – Notificación – Teavitamine – Ilmoitus – Obavijest – Bejelentés – Notifica – Pranešimas – Paziņojums – Notifika – Kennisgeving – Zawiadomienie – Notificação – Notificare – Oznámenie – Obvestilo – Anmälan – Fógra a thabhairt

Does not open the delays - N'ouvre pas de délai - Kein Fristbeginn - Не се предвижда период на прекъсване - Nezahajuje prodlení - Fristerne indledes ikke - Καμμία έναρξη προθεσμίας - No abre el plazo - Viivituste perioodi ei avata - Määräaika ei ala tästä - Ne otvara razdoblje kašnjenja - Nem nyitja meg a késéseket - Non fa decorrere la mora - Atidėjimai nepradedami - Atlikšanas laikposms nesākas - Ma jiftaħx il-perijodi ta' dewmien - Geen termijnbegin - Nie otwiera opóźnień - Não inicia o prazo - Nu deschide perioadele de stagnare - Nezačína oneskorenia - Ne uvaja zamud - Inleder ingen frist - Ní osclaíonn sé na moilleanna

MSG: 20262185.EN

1. MSG 001 IND 2026 0428 SE EN 11-08-2026 SE NOTIF

2. Sweden

3A. Kommerskollegium

3B. Skatteverket

4. 2026/0428/SE - SERV10 - Electronic signature

5. The Swedish Tax Agency's regulations on staff registers

6. Electronic staff registers. The Swedish Tax Agency's partner API for electronic staff registers.

7.

8. The regulations set out how a staff register – whether manual or electronic – should be structured in terms of the format and structure of the information to be recorded, and how amendments, additions and supplements are to be made. As regards a manually kept staff register, the physical format is also regulated.

With regard to electronic staff registers, provisions are laid down on how the information is to be presented during an inspection visit and how the information is to be transmitted to the Swedish Tax Agency upon request. The regulations stipulate that the data must be transferred to the Swedish Tax Agency via the partner API.

9. The starting point in drawing up these regulations has been to ensure that the information in the staff register can be presented in an appropriate manner during the Swedish Tax Agency's inspection visits. The staff register must also be designed in such a way that the information can be used in subsequent tax audits. The proposal is based on national law which aims to give the Swedish Tax Agency better opportunities to detect and combat undeclared work, and to promote fair competition (Govt. Bill 2025/26:282).

The EU's general principles have been taken into account in the preparation of the regulations. The changes brought about by the regulations are considered to be proportionate in view of the purpose of the provisions.

9a. The proposal is based on national law which aims to give the Swedish Tax Agency better opportunities to detect and combat undeclared work, and to promote fair competition (Govt. Bill 2025/26:282). In order to achieve that objective, the Swedish Tax Agency must have access to the data in a structured and transparent manner. It is therefore necessary to lay down specific requirements regarding how the data is to be transmitted electronically to the Swedish Tax Agency. In practice, in order for the inspection to be effective, this entails requirements concerning the format in which the data should be structured, as well as requirements relating to the technical solution to be used when the data is to be transferred to the Swedish Tax Agency.

For information on alternative solutions and the consequences should no regulation be introduced, see the Swedish Tax Agency's impact assessment, section 2.

9b. We consider that the proposal has no impact on the internal market and on cross-border trade and services and that the measures proposed are necessary to achieve the overall objective of the rules on staff registers.

See also point 9 above and the Swedish Tax Agency's impact assessment, section 2.

The Swedish Tax Agency's assessment is that there is no need for a mutual recognition clause. The service offered by a provider must comply with the transmission requirements laid down in the regulation, regardless of whether it is a service provider from Sweden or another EU country.

9c. The changes brought about by the regulations are considered proportionate to the public interest pursued. The purpose of the provisions on staff registers is to combat undeclared work and unfair competition. If the proposed regulations are not implemented, there is a risk that the Swedish Tax Agency would be unable to access the data in a structured and effective manner, which would have a negative impact on the Agency's audit work. Ultimately, this would mean that the aim of the agreed amendments to the regulations governing staff registers – namely, to make efforts to combat tax evasion, fraud, regulatory breaches and labour market crime more effective – would not be achieved.

10. References in the basic texts: No basic texts available

11. No

12.

13. No

14. No

15. Yes

16.
TBT aspects: No

SPS aspects: No

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