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Impact assessment of the Swedish Tax Agency's draft regulations on staff registers

1 Description of the problem and purpose of the proposal

1.1 Replacement of existing regulations

The current regulations on staff registers (SKVFS 2015:6) were adopted on 31 August 2015. With effect from 1 July 2018, the staff register system was extended to cover new sectors and, as a result, the Swedish Tax Agency’s regulations on staff registers were amended by SKVFS 2018:6.

The Swedish Tax Agency has, as a result of the proposals submitted in Government Bill 2025/26:282, produced proposals for new regulations regarding staff registers. It is proposed that the Swedish Tax Agency’s regulations enter into force on 1 January 2027.

The regulations will repeal SKVFS 2015:6 and the new regulations will apply.

1.2 Applicable law, etc.

1.2.1 Currently applicable provisions

Anyone operating a restaurant, a vehicle service business, a food and tobacco wholesale business, a personal care and beauty salon or a laundry service must keep a staff register. Certain exemptions from the obligation to keep a staff register apply only where the business owner or company director themselves, their spouse or a child under the age of 16 are employed, Chapter 39, Section 11, first and second paragraphs, of the Swedish Tax Procedures Act (2011:1244), SFL.

However, business activities that primarily relate to activities other than restaurant operations, vehicle servicing, food and tobacco wholesale, personal care and beauty salons, or laundry services shall not be regarded as such activities, Chapter 39, Section 2, second paragraph of the Swedish Tax Procedures Act (SFL). The main part refers to approximately 75 percent (Government Bill 2005/06:169 p. 125).

The staff ledger must contain the necessary identification details of the business owner. The staff register must also contain the necessary identification details, recorded on an ongoing basis, for persons

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working in such an activity or in any other activity carried out by the business owner on the same premises, Chapter 39, Section 11, third paragraph, of the Swedish Tax Procedures Act (SFL).

Any person conducting construction activities at a construction site where the property developer has provided equipment so that an electronic staff register can be kept shall maintain an electronic staff register and, in this register, record the necessary identification details of the business owner and, on an ongoing basis, record the necessary identification details of the persons engaged in the business activities, Chapter 39, Section 11 a, first paragraph of the Swedish Tax Procedures Act (SFL).

A property developer must provide the necessary equipment to enable an electronic staff register to be maintained at the construction site. There are exemptions for small construction sites and property developers who do not carry out construction activities commercially, Chapter 39, Section 11b of the Swedish Tax Procedures Act (SFL).

The staff register must be made available to the Swedish Tax Agency at the business premises or at the construction site, Chapter 39, Section 12 of the of the Swedish Tax Procedures Act (SFL).

The specific details that a staff register must contain are set out in Chapter 9, Section 5 of the Swedish Tax Procedures Ordinance (2011:1261), SFF.

The ongoing documentation of staff on duty must cover each working day and be recorded immediately at the start and end of each shift. The data shall be retained for two years after the end of the calendar year in which the tax year applicable to the business has expired, Chapter 9, Section 5, second and third paragraphs of the Swedish Tax Procedures Ordinance (SFF).

The Swedish Tax Agency may issue regulations on the format of a staff register and on how it is to be maintained, Chapter 9, Section 6 of the Swedish Tax Procedures Ordinance (SFF).

The Swedish Tax Agency may decide to carry out an inspection visit to verify that any person who is, or may be deemed to be, obliged to keep a staff register or to provide equipment to enable an electronic staff register to be kept is fulfilling any such obligations. Inspection visits may only be carried out on business premises or at construction sites, Chapter 42, Section 8, first paragraph of the Swedish Tax Procedures Act (SFL).

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An inspection fee shall be charged if, during an inspection visit, the Swedish Tax Agency finds that the person obliged to record identification details in a staff register or to provide equipment to enable the maintenance of an electronic staff register is not fulfilling their obligation. The same applies if the staff register is not kept available for the Swedish Tax Agency at the business premises or the construction site. Furthermore, an inspection fee shall be charged if information regarding when the construction work is to commence and where it is to be carried out has not been provided to the Swedish Tax Agency, Chapter 50, Section 3 of the Swedish Tax Procedures Act (SFL).

1.2.2 The provisions enter into force on 1 January 2027.

Provided that the Riksdag approves the Government’s proposal in Government bill 2025/26:282 and that the government grants such authorisation as stated in the SOU 2024:61 report, the following will apply from 1 January 2027.

If an employed person has an employer other than the business owner, information identifying the employer shall also be documented in the staff registry. The term “employer” refers to the person responsible for paying employers’ contributions and making tax deductions from the employee’s remuneration for their work, Chapter 39, Section 11a, third paragraph, and Section 11b, second paragraph, of the Swedish Tax Procedures Act (SFL).

An electronic staff ledger must be designed in such a way that the information it contains can be transmitted electronically to the Swedish Tax Agency. Information contained in staff ledgers must be transmitted electronically to the Swedish Tax Agency if the Swedish Tax Agency requests this during an inspection visit, or if the Swedish Tax Agency requests the information for the purpose of verifying compliance with the obligation to provide information, Chapter 39, Section 12a of the Swedish Tax Procedures Act (SFL).

In addition to the previous authorisation, the Swedish Tax Agency may also issue regulations specifying the format and method by which information in the staff register is to be transferred to the Swedish Tax Agency during an inspection visit, Chapter 9, Section 6 of the Swedish Tax Procedures Ordinance (SFF).

The Swedish Tax Agency may also issue regulations concerning the implementation of Chapter 39, Section 12a, third paragraph, of the Swedish Tax Procedures Act, which means that the Swedish Tax Agency may issue regulations specifying the format and manner in

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which information contained in electronic staff registers is to be submitted to the Swedish Tax Agency if the Swedish Tax Agency requests such information for the purpose of verifying compliance with the obligation to provide information, Chapter 10, Section 6 of the Swedish Tax Procedures Ordinance (SFF).

During an inspection visit, the Swedish Tax Agency may also investigate whether there is a need to verify compliance with the obligation to provide information under Chapters 15, 26 or 29–32 of the Swedish Tax Procedures Act (SFL) in respect of the person to whom the decision on the inspection visit relates, or in respect of any person who carries out or may be deemed to carry out work at the business premises or construction site, in accordance with the second paragraph of Section 8 of Chapter 42 of the Swedish Tax Procedures Act (SFL).

During an inspection visit, the Swedish Tax Agency may, amongst other things, ask questions of the person to whom the decision on the inspection visit relates, or of a person who carries out or may be deemed to carry out duties within the business, regarding information – or the lack thereof – concerning individuals in the staff register, employment and contract relationships, or other working conditions, and may examine the staff register. The information obtained during the inspection visit may be cross-checked against each other and against other information to which the Swedish Tax Agency has access, Chapter 42, Section 8a of the Swedish Tax Procedures Act.

In addition to the previously applicable grounds, an inspection fee shall also be charged if, during an inspection visit, the Swedish Tax Agency finds that the person obliged to record identification details in a staff register or to provide equipment to enable the maintenance of an electronic staff register does not meet the requirements that an electronic staff register must be designed so that the information contained therein can be transmitted electronically to the Swedish Tax Agency, and the requirement that information in the staff register must be transmitted electronically to the Swedish Tax Agency if the Swedish Tax Agency so requests during an inspection, Chapter 50, Section 3 of the Swedish Tax Procedures Act.

1.3 Background

The purpose of the provisions on staff registers is to enable the Swedish Tax Agency to better detect and combat undeclared work (Government Bill 2005/06:169 p. 34). It is clear from the preparatory work on the provisions concerning staff registers in the construction

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industry that the aim is also to promote healthy competition within the construction industry (Government Bill 2014/15:6 p. 38).

The information contained in the staff register is primarily of interest in order to provide the Swedish Tax Agency with a basis for its taxation decisions. Through the payroll register, the Swedish Tax Agency is able, even during the current tax year, to assess whether the business owner is fulfilling their obligations regarding the reporting of tax withheld and employers’ contributions (Government Bill 2005/06:169 p. 45).

The staff register will also give the Swedish Tax Agency greater scope to assess the income the business owner derives from their business and whether they are declaring the correct amount of VAT. However, information contained in, or the absence of information from, a staff register should not, on its own, form the basis for a tax decision (Government Bill 2005/06:169 p. 45). On the other hand, the data may give rise to the opening of a tax investigation and may be used in that investigation.

For those operating restaurants, vehicle service centres, food and tobacco wholesale businesses, health and beauty salons or laundries, it is optional whether the staff register is kept manually or electronically. Businesses engaged in construction work are required to keep their staff register electronically.

The Swedish Tax Agency is authorised to carry out unannounced inspections to check the staff register, and there is a requirement that the staff register must be kept available for the Swedish Tax Agency at the business premises or construction site.

The phrase “keep the staff register available” means that, during an inspection visit, the Swedish Tax Agency must be able to access the information in the staff register immediately, in such a way that the Agency can view its contents. This can be done either by the agency being given access to it electronically in a readable format, or by the staff register being printed out (Government Bill 2014/15:6 p. 93).

The government has noted that there is a need for changes to the regulations governing staff registers in order to make efforts to combat tax evasion, fraud, regulatory breaches and labour market crime more effective (Government Bill 2025/26:282, p. 36 et seq.).

The amendments to the regulatory framework for staff registers are being implemented in order to ensure that staff registers can be used as effectively as possible in the fight against fraud and labour market

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crime. Amendments mean that, among other things, an electronic staff register must be designed in such a way that the information it contains can be transferred electronically to the Swedish Tax Agency. It also introduces a requirement that the information in the staff register shall be transmitted electronically to the Swedish Tax Agency, both during control visits and during verification of the obligation to provide information.

As a result of the introduction of requirements for the electronic transmission of information, the Swedish Tax Agency’s authorisation to issue regulations is extended to also include regulations on the format and manner in which information in the staff register is to be transmitted to the Swedish Tax Agency. It is assumed that the Swedish Tax Agency will issue such regulations. The government emphasises that, just as is the case with the requirements governing the format and maintenance of a staff register, it is appropriate for the requirements concerning the format and method by which data is to be transmitted electronically to the Swedish Tax Agency to be regulated by authorising the Swedish Tax Agency to issue regulations on this matter (Government Bill 2025/26:282, p. 51).

1.4 Authorisation for the Swedish Tax Agency to adopt regulations

Provided that the Riksdag approves the Government’s proposal in Government bill 2025/26:282 and that the government grants such authorisation as stated in the SOU 2024:61 report, the following shall apply from 1 January 2027.

The Swedish Tax Agency may issue regulations on how a staff register is to be structured, how it is to be maintained, and in what format and by what means the information contained in the staff register is to be transmitted to the Swedish Tax Agency (Chapter 9, Section 6 of the Swedish Tax Procedures Regulation (SFF)).

The Swedish Tax Agency may also issue regulations concerning the implementation of the third paragraph of Section 12a of Chapter 39 of the Swedish Tax Procedures Act, i.e. the requirement that information contained in an electronic staff register must be submitted electronically to the Swedish Tax Agency if the Swedish Tax Agency requests such information for the purpose of verifying compliance with the obligation to provide information (Section 6 of Chapter 10 of the Swedish Tax Procedures Act).

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1.5 The purpose of the new regulations

The Swedish Tax Agency's regulations on staff registers (SKVFS 2015:6) are intended to govern how a staff register – whether manual or electronic – should be designed with regard to how the information should be recorded in terms of format and structure, how amendments, additions and supplements should be made, and what must be available for inspection during an audit visit. As regards a manually kept staff register, its physical form is also regulated; the 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. The provisions relating to electronic staff registers apply to registers kept in the construction industry.

The starting point in drawing up the regulations currently in force 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 ledger shall also be designed in such a way as to enable the data to be used in subsequent tax inspections.

The current regulations need to be amended to take account of the amendments to the Swedish Tax Procedures Act and the Swedish Tax Procedures Ordinance, which will enter into force on 1 January 2027. The new rules mean that an electronic staff register must be designed in such a way that the information it contains can be transferred electronically to the Swedish Tax Agency. There is also a requirement that information must be submitted electronically to the Swedish Tax Agency both during tax inspections and if the Swedish Tax Agency requests the information as part of a tax investigation. The current regulations also need to be clarified as to how data in electronic staff registers, regardless of industry, can be displayed during the Swedish Tax Agency's inspection visits.

There is a need for the following amendments to the regulations. To ensure that the information in the staff register can be used by the Swedish Tax Agency for its intended purpose, it must be possible both to present it in an appropriate manner during the inspection visit and to transfer it in such a way that it can be received and made available to the Swedish Tax Agency in a functional manner. If these requirements are not met, the changes made to the regulations governing staff registers will not have the desired effect.

It is therefore now set out in greater detail, in addition to what was previously stipulated, how the information contained in an electronic staff register is to be presented during an inspection visit and how

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information is to be transmitted to the Swedish Tax Agency upon request. A requirement is also being introduced specifying the format in which personal identity numbers and coordination numbers must be provided. In order to increase transparency and make the regulations easier to read, some editorial changes are made. All in all, this means that completely new regulations have been drawn up which are proposed to replace the existing regulations on staff registers (SKVFS 2015:6).

The new regulations are proposed to enter into force on 1 January 2027.

2 Description of alternative solution and the effects if no adjustments are made

If the Swedish Tax Agency were to leave the current regulations unchanged, this would mean that the issue of how electronic staff registers are to be made available to the Swedish Tax Agency, and how data is to be transferred to the Swedish Tax Agency during both inspection visits and tax investigations, would, in principle, remain unregulated. This, in turn, could mean 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.

The lack of detailed regulations on how the information in an electronic staff register can be displayed during the inspection visit and how information on request should be transmitted to the Swedish Tax Agency would also create uncertainty for companies that use electronic staff ledgers. If the company uses a staff register that employs a technical solution which is not compatible with the Swedish Tax Agency’s system, this could result in it being unable to meet the requirements laid down by law. The company may then be liable for inspection fines for failing to fulfil its obligation to submit the information to the Swedish Tax Agency. Although making available and transferring the staff register is possible, the absence of standardised ways of displaying and transferring data means that the inspection takes longer, which negatively affects the inspected companies.

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The Swedish Tax Agency's assessment is that the regulations increase predictability for businesses and mean that inspection visits can be carried out smoothly and efficiently, which in turn means time savings for businesses.

Given the background to the need for regulation that has arisen, it is neither appropriate nor suitable for these issues to be addressed, for example, through general guidance, legal opinions or solely through specific information initiatives. The obligation to keep the staff register available for inspection and to transmit the data electronically to the Swedish Tax Agency on request is laid down in the Swedish Tax Procedures Act. It is clear from the preparatory work that the Swedish Tax Agency is expected to issue regulations in this area and to lay down more detailed rules for the transmission of the electronic data to the Swedish Tax Agency.

The government considers that, in addition to a statutory requirement that an electronic staff register must be designed in such a way that the information it contains can be transmitted electronically to the Swedish Tax Agency, it is also necessary to lay down specific requirements regarding how the information is to be transmitted electronically to the Swedish Tax Agency. In practice, this involves, on the one hand, requirements regarding the format in which the data must be structured and, on the other hand, requirements regarding the technical solution to be used when the data is to be transferred to the Swedish Tax Agency. It is appropriate to regulate requirements relating to the format and manner in which information is to be transmitted electronically to the Swedish Tax Agency by authorising the Swedish Tax Agency to issue regulations to that effect. The government intends to grant such authorisation by means of such an authorisation (Government Bill 2025/26:282 p. 51).

In view of the fact that this concerns new legislation and since a number of amendments need to be made to the regulations, the Swedish Tax Agency considers it appropriate that the previous regulations be replaced by new regulations.

3 Who will be affected by the regulation?

Those affected by the changes in the regulations are the undertakings which are subject to the obligation to keep staff registers and which keep them electronically, as well as the property developers who are obliged to provide equipment so that an electronic staff register can

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be kept. Companies providing electronic staff registers/staff register services on the market are also affected by the regulations.

A staff register must be kept by anyone operating a restaurant, a vehicle service centre, a food and tobacco wholesale business, a health and beauty salon, or a laundry service. The obligation to keep a staff register does not apply to sole traders where only the trader, their spouse or children under the age of 16 are employed, or to small companies or small trading partnerships where only the company director, their spouse or children under the age of 16 are employed. In these sectors it is optional to keep the staff register manually or electronically. The changes compared to the previous regulations apply to those who keep an electronic staff register.

A staff register must also be kept in the construction sector. It is already compulsory to keep the register electronically here.

A property developer is obliged to provide equipment so that an electronic staff register can be taken on the construction site. However, the obligation to provide equipment does not apply to a property developer until the total cost of the construction activity on the construction site can be assumed to amount to more than four price base amounts. Nor does the obligation apply to a property developer who is a natural person who does not carry out, or have design, construction, demolition or ground works carried out in the course of business.

Any person carrying out construction work on a building site must keep an electronic staff register, provided that the property developer has supplied the necessary equipment to enable an electronic staff register to be maintained on the building site.

The provisions relating to a property developer shall instead apply to a contractor who has been commissioned to take independent responsibility for the performance of the work, provided that the property developer and the contractor have agreed in writing that all the client’s obligations regarding the staff register are to be fulfilled by the contractor during the performance of the contract.

The operators affected by the new regulations are the same as those affected by the regulations currently in force.

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4 Cost-related and other impacts of the regulation and a comparison of the impacts of the considered alternatives

The requirement that information requested by the Swedish Tax Agency can be transmitted electronically to the Swedish Tax Agency is laid down in the Swedish Tax Procedures Act. The regulations propose that this transfer be made via API. The regulations also propose that the information during an inspection should be presented in a certain way and in a certain order.

The cost and other consequences that the legal requirement for electronic transmission may entail are costs for the development of existing personnel register systems, or costs for the development of new electronic staff register systems. These costs will initially be borne by the companies that develop and provide electronic staff registers, but companies that use electronic staff registers will also incur costs, as it is reasonable to assume that the companies providing the electronic staff registers will pass on their costs to the users. In the Swedish Tax Agency's assessment, the more specific requirements set out in the regulations regarding how the data is to be transmitted and how it is to be displayed do not entail any additional costs beyond those arising from the statutory requirement.

The statutory requirement for electronic transmission to the Swedish Tax Agency entails some additional costs for the Swedish Tax Agency, including IT development costs. In the Swedish Tax Agency's assessment, the more specific requirements set out in the regulations regarding how the data is to be transmitted and how it is to be displayed do not entail any additional costs beyond those arising from the statutory requirement.

The proposals set out in the regulations will lead to improved selection procedures, more efficient inspection visits and tax investigations, as the rules governing how information is to be presented and transmitted have been laid down in advance. The duration of an inspection visit will be reduced in this respect, which will lead to lower administrative costs for both the businesses being inspected and the Swedish Tax Agency.

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5 Impact on companies’ working conditions, competitiveness, or other factors in general

5.1 Number of companies affected, the sectors in which they operate, and their sizes

For businesses operating in the restaurant sector, the vehicle servicing sector, the food and tobacco wholesale sector, the personal care and beauty sector or the laundry sector, and which are subject to the obligation to keep staff registers, it is optional whether they wish to use an electronic or a manual staff register. There are no statistics on how many organisations are subject to the requirement to keep a staff register. In order to estimate the number of businesses affected by the proposal, the 2022 Tax Procedure Committee drew on statistics from Statistics Sweden (SCB) regarding the number of businesses engaged in activities falling under the relevant SNI codes (SOU 2024:61, p. 368 et seq.).

In addition to the company in question carrying out a relevant activity, it is also necessary to consider whether there is an obligation to keep a staff register, as companies engaged in mixed activities, as well as sole traders, small companies and small trading partnerships, are, to a certain extent, exempt from the documentation requirement. Overall, the 2022 Tax Procedure Committee estimated that approximately 25,000 companies were subject to the requirement to keep staff registers in the industries in question. However, there are no statistics on the proportion of business owners who use electronic or manual staff registers. The inquiry estimated that around 80% of the 25,000 companies kept a manual staff register (SOU 2024:61, pp. 370 et seq.). This means that around 5,000 companies in these sectors keep an electronic staff register.

It is clear from the Tax Procedure Committee’s contacts with various trade organisations that the proportion of electronic staff registers varies both between sectors and between large and small businesses. However, it appears that smaller companies are more likely to use manual staff registers (see Government Bill 2025/26:282 p. 47).

Builders and construction undertakings subject to the documentation obligation shall keep an electronic staff register. The Statistics Portal shows that in 2024, there were 122,891 construction-related enterprises registered. 108,176 of these enterprises had less than 20 employees (96 %).

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Companies providing electronic staff registers/staff register services on the market are also affected by the regulations. There are no official statistics, but according to the Swedish Tax Agency’s estimate, there are currently about 35 companies that make electronic staff registers available on the market.

According to the Statistics Portal, the number of inspection visits relating to staff registers in 2025 totalled 6,215. The number of unique businesses visited that year totalled 4,907, which means that some businesses were subject to more than one inspection visit in 2025.

5.2 Description of how much time the enterprises may need to adjust to the regulation and what the implications are in terms of the enterprises’ administrative costs

The requirements set out in the regulations that the information in an electronic staff register must be presented in a specific manner during an inspection visit, and the requirement that the electronic transfer must be carried out via an API, do not in themselves constitute technically advanced requirements and, in the Swedish Tax Agency’s assessment, do not entail any additional time or administrative costs for the companies concerned, beyond what is required under the Swedish Tax Procedures Act.

According to the Tax Procedure Committee’s estimate, the requirement that an electronic staff register must be designed in such a way that the information it contains can be transmitted electronically to the Swedish Tax Agency in the format and manner prescribed by the Swedish Tax Agency does not entail any significant costs for the companies that develop and provide electronic staff registers. It should therefore not entail any significant costs for the companies concerned to develop and update their existing electronic staff registers. The Committee has received an estimate from one such company of SEK 100,000 for the cost of adapting an existing product to meet the new requirements (see Government Bill 2025/26:282 p. 74).

Even for companies using an electronic staff register, the administrative costs resulting from the requirement in the Swedish Tax Procedures Act are deemed to be limited. The necessary technical updates should be able to take place within the framework of customary software updates and should not significantly affect the price of the staff register. The proposal is therefore considered to have only minor financial consequences for those companies that have

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an electronic staff register (Government Bill 2025/26:282, p. 74 et seq.).

Furthermore, the Swedish Tax Agency’s assessment is that the requirements laid down in the regulations will lead to more efficient inspection visits, which may mean reduced administrative costs for the companies visited. Specified requirements for the presentation and transmission of information mean that there is less ambiguity in the conduct of the verification visit and, by extension, less need to make use of the company’s staff. However, it is difficult to estimate the extent of this potential cost reduction, partly because it is uncertain how many companies will be subject to inspection visits, and partly because any reduction in the time required depends to a large extent on the circumstances of each individual case.

5.3 Additional costs that are incurred by companies due to the draft regulation and operational changes that the companies may have to make as a result of the draft regulation

The Swedish Tax Agency believes that the proposed changes do not entail any additional costs for companies. The Agency considers that companies also do not need to make changes to their operations as a result of the proposed regulations, since the requirement for electronic transmission of data in the staff register follows from the law. The regulations merely specify how the information is to be transmitted and how it is to be shown during an inspection visit.

5.4 Description of the extent to which the regulation may affect companies’ competitive environment

The Swedish Tax Agency's assessment is that the proposed regulation will not affect the conditions of competition for companies that use electronic staff registers. The requirement for the electronic transmission of data in the staff register follows from law. The regulations merely specify how the information is to be transmitted and how it is to be shown during an inspection visit. The additional requirements set out in the regulations apply to all organisations that maintain an electronic staff register.

The regulations stipulate that the data contained in an electronic staff register must be transmitted to the Swedish Tax Agency via an Application Programming Interface (API) designated by the Swedish Tax Agency, in accordance with the instructions for electronic submission set out at skatteverket.se. The Swedish Tax Agency considers that all companies that develop and provide electronic staff registers are able to use the specified methods of transmission, and

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that the proposed regulation will not affect the competitive conditions for these companies either.

5.5 How will the regulation affect companies in other respects

The regulation does not affect businesses to any significant extent beyond what has already been mentioned.

5.6 Does special consideration need to be given for small businesses when drafting the regulations?

The requirements set out in the regulations regarding how the information in an electronic staff register must be presented during an inspection visit and how information must be transmitted to the Swedish Tax Agency upon request apply to companies that maintain an electronic staff register and to companies that develop and provide electronic staff registers.

For businesses operating in the restaurant sector, the vehicle servicing sector, the food and tobacco wholesale sector, the personal care and beauty sector or the laundry sector, and which are subject to the obligation to keep staff registers, it is optional whether they wish to use an electronic or a manual staff register. There is therefore freedom of choice and it has also been shown that smaller companies are more likely to choose to use manual staff registers. It is considered that no further special consideration needs to be given to small enterprises in these sectors.

For companies engaged in construction work, there is a statutory requirement that the staff register must be kept electronically. It is the property developer who is responsible for providing the equipment necessary to maintain an electronic staff register, which means that the requirements set out in the regulations regarding the design of the staff register primarily apply to the property developer. The Swedish Tax Procedure Act provides for exemptions from these obligations in respect of small-scale building sites and developers who do not carry out construction work on a commercial basis. According to the Swedish Tax Agency’s assessment, no further special consideration needs to be given to small companies in the construction industry.

With regard to companies that develop and provide electronic staff registers, the Swedish Tax Agency considers that all of them are able to use the prescribed method of transmission, regardless of their size. The requirements in the regulations do not impose advanced technical requirements, nor do they entail significant development

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costs for the companies concerned. According to the Swedish Tax Agency’s assessment, no further special consideration needs to be given to small businesses that develop and provide electronic staff registers.

6 Impact on municipalities and regions

A local authority or a region may act as a developer, i.e. a party which, on its own behalf, carries out or commissions the carrying out of design, construction, demolition or ground works, Chapter 1, Section 4 of the Planning and Building Act (2010:900), and as such is subject to the rules on staff registers.

It could also be the case that a municipality or a region carries out an economic activity in one of the sectors subject to the documentation obligation and is thus subject to the documentation obligation concerning staff registers.

The effects for a municipality or region as a property developer or as an operator of an economic activity are, in so far as relevant, the same as those described for undertakings in section 5 above.

The draft regulations are not expected to have any direct effects on municipalities or regions.

7 Conformity of the proposal with EU law

The requirements laid down in the proposed regulations are a clarification of the requirements laid down in the Swedish Tax Procedures Act. The proposal is based on national law and the Swedish Tax Agency considers that the proposed regulations are consistent with the obligations arising from EU law.

It is clear from the bill that the Swedish National Board of Trade was asked to comment on whether the proposals concerning the design of electronic staff registers and electronic transmission to the Swedish Tax Agency must be notified in accordance with 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 on information society services (the Single Market Transparency Directive) or Directive 2006/123/EC of the European Parliament and of the Council on services in the internal market (the Services Directive). The National Board of Trade recommends that the proposal be notified to the

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European Commission in accordance with the Notification Directive. The government agrees with this assessment (see Government Bill 2025/26:282 pp. 45 and 50).

The proposed regulations may also need to be notified, and the Swedish Tax Agency has reached the following conclusion.

The term “technical regulations” in the Notification Directive covers, amongst other things, technical specifications, regulations governing electronic services, bans on goods or electronic services, and certain other types of requirements relating to goods. The goods covered by the Directive are referred to as “products”. Specifically, these are industrially manufactured products, agricultural products and fish products.

The proposed regulations require that electronic staff registers be designed in such a way that data can be displayed and transmitted in a specified manner. The requirements imposed may affect who can manufacture and provide these services and thereby affect the free movement of services.

According to the Swedish Tax Agency’s assessment, the proposed regulations contain technical regulations governing e-services (information society services). The service regulated is a commercial service. The Swedish Tax Agency considers that the proposed regulations contain requirements that are subject to the notification obligation to the European Commission under 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 on Information Society services (the Notification Directive).

Since the regulation is addressed both to established companies in Sweden and to companies that temporarily provide services in Sweden and impose new or changed requirements for a service, the regulation is also affected by Article 39(5) of the Services Directive (Directive 2006/123/EC of the European Parliament and of the Council of 12 December 2006 on services in the internal market). Notification shall therefore also be made in accordance with Section 2 of the Ordinance (2009:1078) on Services in the Internal Market.

The Swedish Tax Agency considers that the proposed regulation does not contain rules that are discriminatory. Furthermore, the amended rules may be regarded as being necessary in the public interest. The meaning of the term “overriding reasons relating to the public

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interest” is developed in Government Bill 2005/06:169 p. 169 and covers, among other things, the prevention of unfair competition. As the fundamental purpose of the rules on staff registers is to enable the Swedish Tax Agency to better detect and combat undeclared work (, Government Bill 2005/06:169, p. 34) and to promote healthy competition within the construction industry (, Government Bill 2014/15:6, p. 38) the purpose of the provisions falls within the scope of the legislation.

The changes brought about by the regulations are considered proportionate in the light of the effects described in this impact assessment and having regard to the purpose of the regulations.

8 Assessment of whether special consideration must be taken regarding the entry into force date and whether special information measures are required

8.1 Dates of entry into force

The regulations set out in more detail how information contained in an electronic staff register is to be presented during an inspection visit and how the requirements of the Swedish Tax Procedures Act regarding the electronic transmission of such information are to be implemented. The regulations are proposed to enter into force on 1 January 2027, but are to be applied, in the parts that entail new requirements in relation to the previous regulations, from 1 July 2027. The new requirements do not apply to information relating to the period prior to 1 July 2027. The dates of entry into force and application are the same as those for the corresponding amendments to the legislation.

The reason why the legislation - and the regulations - start to apply six months after entry into force is that the proposals require some IT development. Account has been taken of the fact that companies which develop and supply electronic staff registers may need to update their software, following the publication of the regulations, in order to comply with the requirements (cf. Government Bill 2025/26:282 p. 70).

These regulations repeal the Swedish Tax Agency’s regulations (SKVFS 2015:6) on staff registers. Older provisions shall continue to apply for information that relate to the period prior to the entry into force.

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8.2 Special information initiatives

The regulations will be announced in the usual manner and information about them will be published on the Swedish Tax Agency’s website. In addition to this, there is a need to provide specific information on the requirements that apply.

Business owners who use staff registers and the companies that develop and provide electronic staff registers should receive clear information from the Swedish Tax Agency at an early stage regarding the requirements for the functionality, design and accessibility of electronic staff registers, as well as how electronic staff registers are to be submitted to the Swedish Tax Agency.

9 Evaluation

In order to assess whether the objective of the regulations has been achieved and whether the fundamental conditions underpinning the regulations have changed, an evaluation should be carried out approximately one year after the regulations have come into force. This is considered to be a reasonable time to be able to capture the effects of the change.

The responsible Head of Section of the Legal Department of the Swedish Tax Agency is responsible for following up the regulations. According to the Swedish Tax Agency’s procedure for regulations and general guidelines, a review should take place once a year in conjunction with the finalisation of the list of regulations and general guidelines which the Swedish Tax Agency is required to maintain under Section 18c of the Statute Book Ordinance (1976:725). The follow-up should be documented in an appropriate manner.

10 Contact persons at the Swedish Tax Agency

If you have any questions regarding the adoption of the proposed regulations, please contact

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