Message 001

Communication from the Commission - TRIS/(2026) 1471

Directive (EU) 2015/1535

Notification: 2026/0272/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: 20261471.EN

1. MSG 001 IND 2026 0272 SE EN 02-06-2026 SE NOTIF

2. Sweden

3A. Kommerskollegium

3B. Finansdepartementet, Regeringskansliet

4. 2026/0272/SE - SERV - INFORMATION SOCIETY SERVICES

5. Draft Act on amending the Tax Procedure Act (2011:1244)

6. Staff ledgers

7.

8. The proposal requires that an electronic staff ledger be designed in such a way that the information contained therein can be transmitted electronically to the Swedish Tax Agency. Information contained in electronic staff ledgers must be transmitted electronically to the Swedish Tax Agency if the Agency requests

this during an inspection visit, or if the Agency requests the information for the purpose of verifying compliance with the obligation to provide information. The Swedish Tax Agency is authorised to issue regulations on the format and manner in which information is to be transmitted electronically to the Swedish Tax Agency.
The proposal also stipulates that, in the case of an employee who is required to be listed in a staff ledger but who has an employer other than the business owner responsible for the ledger, the ledger must include information identifying the employee’s employer. The term ‘employer’ refers to the person responsible for paying employer’s contributions and making tax deductions from the individual’s remuneration for their work.

9. Staff ledgers are used to counteract undeclared work. The changes are intended to streamline the Swedish Tax Agency’s audit procedures and to improve the effectiveness of efforts to combat tax evasion, fraud and labour market crime.

9a. Data must be able to be transmitted electronically
In order for the staff ledger to be an effective tool, it must be easily and effectively available to the Swedish Tax Agency in connection with an inspection visit. At present, there are limitations on the Swedish Tax Agency’s ability to access data in electronic staff ledgers. In its communications with the 2022 Tax Procedure Inquiry, the Swedish Tax Agency has stated that, as a rule, it takes considerably longer to produce electronic staff ledgers than manual ones during inspection visits. This has also been noted by the 2022 Tax Procedure Inquiry during its participation in audit visits (see also Section 13.4 of SOU 2024:61, ‘More effective audit capabilities in the systems for ROT, RUT, green technology and staff ledgers’). These shortcomings mean that checking electronic staff ledgers often takes considerably longer than checking a manual staff ledger, which means that the Swedish Tax Agency is unable to make effective use of electronic staff ledgers in its audits. The conditions for checking electronic staff ledgers therefore need to be improved.
One way of streamlining the monitoring process is to introduce a requirement that electronic staff ledgers must be designed in such a way that the information they contain can be transmitted electronically to the Swedish Tax Agency. Such a requirement gives the Swedish Tax Agency the opportunity, during an inspection visit, to have the information needed for the inspection directly transmitted to the Agency’s own systems, which simplifies the inspection and makes it more time-efficient. This requirement also enables the Agency to cross-check information in the staff ledger against other data held by the Swedish Tax Agency in a more automated manner.

Additional information to be provided in the staff ledger
Under current regulations, there is no requirement to record the name of the worker’s employer in the staff ledger. For temporary agency workers, therefore, it is not clear from the staff ledger who the actual employer of the temporary agency worker is. If the employer is not identified, it will be more difficult for the Swedish Tax Agency to check that tax deductions have been made and that employer's contributions have been paid for the temporary agency staff. A requirement that the staff ledger must state who the actual employer of the workers is, in cases where this is someone other than the business owner responsible for the staff ledger, enables the Swedish Tax Agency to more easily identify who the workers’ employer is during inspection visits and to assess their working conditions. The value of the staff ledger in the event of, for example, a tax audit will also increase, as the data can be used to a greater extent to verify, amongst other things, that the correct employer’s contributions have been reported.

9b. Data must be able to be transmitted electronically

If the proposed measure is not implemented, the Swedish Tax Agency’s checks of electronic staff ledgers will continue to lack effectiveness. No alternative measures have been identified that could address the described problem.

Additional information to be provided in the staff ledger
If this measure is not implemented, there will continue to be a lack of information in the staff ledger regarding the employers of temporary agency staff, making it more difficult for both the Swedish Tax Agency and other authorities that use the information in the staff ledger for their checks to identify the staff’s employers and assess their working conditions. For details of the alternative measures considered, see Section 18.4.4 of SOU 2024:61.

9c. See Section 18.2 (in particular Section 18.2.6) and Section 18.4 (in particular Section 18.4.6) of SOU 2024:61.

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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European Commission
Contact point Directive (EU) 2015/1535
email: grow-dir2015-1535-central@ec.europa.eu