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

Concerning the Tax Procedure Act (2011:1244)[1], the following is hereby laid down:

that the current Sections 11a-11c of Chapter 39 shall be renumbered as Sections 11b-11d;

that the new Chapter 39, Section 11b shall read as follows;

that two new sections, Chapter 39, Sections 11a and 12a, be added, along with a new heading immediately preceding Chapter 39, Section 12a, worded as follows.

Current wording	*Proposed wording*
	Section 11a *The staff ledger must contain the necessary identification details of the business operator. The staff ledger must also contain the necessary identification details, recorded on an ongoing basis, for persons working in the activities specified in the first paragraph of Section 11 or in any other activities carried out by the business operator on the same premises.* *If a person referred to in the second sentence of the first paragraph has an employer other than the business operator, information identifying the employer shall also be documented in the staff ledger. 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.* *If a staff ledger is to be kept, the necessary identification details for the persons referred to in Section 11, second paragraph shall also be continuously documented in the staff ledger.*
Section 11a Any person conducting construction activities at a construction site where the project owner has provided equipment in accordance with Section 11b shall maintain an electronic staff ledger and, in this ledger, record the necessary identification details of the business operator and, on an ongoing basis, record the necessary identification details of the persons engaged in the business activities.	*Section 11b*[2] Any person conducting construction activities at a construction site where the project owner has provided equipment in accordance with Section 11c shall maintain an electronic staff ledger and, in this ledger, record the necessary identification details of the business operator and, on an ongoing basis, record the necessary identification details of the persons engaged in the business activities. *If a person referred to in the first paragraph has an employer other than the business operator, information identifying the employer shall also be documented in the staff ledger. The term 'employer' refers to the person responsible for paying employer's contributions and making tax deductions from the individual's remuneration for*

[1] Most recent wording of Chapter 39, Section 11b, 2014:1474

[2] Latest version of the former Section 11a of 2014:1474.

their work.

Persons who only load or unload materials, goods or aid equipment for a short period of time shall not be documented in the staff ledger.

<u>Transfer of information in an electronic staff ledger</u>

Section 12a

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 in the staff ledger shall be transferred electronically to the Swedish Tax Agency if the Swedish Tax Agency:

1. requests it during an inspection visit, or

2. requests the information to verify compliance with the duty to provide information.

1. This Act comes into force on 1 January 2027.
2. However, the provisions of the new Chapter 39, Section 11a, third paragraph, and the new Section 11b, second paragraph, shall apply from 1 July 2027.
3. The provisions of Chapter 39, Section 12a, second paragraph, do not apply to information relating to the period before 1 July 2027.