



ID06

ID06 cards for EU/EEA citizens

New legislation regarding the termination of the 183-day rule in the case of work under the direction and control of the economic employer.

Economic employer concept was introduced in Swedish legislation on 1 January 2021 regarding income taxation for temporary work in Sweden. The legislation means that the 183-day rule ceases to apply to posted workers from foreign companies who have hired / lent labor to companies operating in Sweden.

The definition of hired / loaned labor is when the employee's work is performed at the workplace under the direction of the client in Sweden with responsibility for the place where the work is performed and also makes work tools and materials available to the foreign company's employees.

It is then, in practice, only foreign companies with their own management of the employees in the workplace, and with responsibility for the workers at the place where the work is performed and who make work tools and materials available to the employee as then the employee can be exempted from income taxation in Sweden on the 183-day rule. However, this presupposes that the foreign company does not have a Permanent establishment in Sweden in accordance with the tax agreement between Sweden and each company's home country.

However, a large part of foreign companies that send their staff to Sweden do not do so with their own management of employees in the workplace and with responsibility for the workers at the place where the work is performed. ID06 then consequently has the condition for issuing ID06 cards to the foreign company's employees for longer than **25 days** that the application for special income tax (for stays in Sweden less than 6 months), or preliminary A-tax (for stays in Sweden exceeding 6 months) must be done at the Swedish Tax Agency via their digital registration function, see links below.

When the application to the Swedish Tax Agency is completed, a receipt will appear on the screen and the company must save and attach it together with the A1 certificate when ID06 card order for its employees.

Links to the Swedish Tax Agency's registration

[Application for special income tax for non-residents | Skatteverket](#)

[Notification of preliminary income tax | Skatteverket](#)

Request for exemption for the projects for which the 183-day rule may apply

Regarding foreign companies that are active in Sweden with their own management of employees and with responsibility for the employees at the workplace where the work is performed and makes work tools and materials available to their employees. **These companies can then request an exemption to go under the 183-day rule for ordering ID06 cards to their employees (with an A1 certificate or the application for A1) for a total of 6 months (183 days) during a 12-month period.**

The foreign company then needs to send in the construction contract / agreement that they have drawn up with their client in Sweden. It must be possible to verify in the contract writing that the foreign company itself leads the employees in the workplace and with responsibility for the workers at the place where the work is performed and also makes work tools and materials available to the employee.

The application for exemption must be sent with the attached **construction contract / agreement to:**
bolagsgranskning@id06.se

Foreign nationals employed by foreign companies are required to have an A1 certificate or a confirmation of the application for A1 issued by an authority in the home country. If a confirmation of the application is attached instead of the A1 certificate, then when ordering an ID06 card, the A1 certificate must be supplemented by the customer within 3 months.

The A1 certificate must state the same company as the ordering company of the ID06 card

EU rules do not allow companies to post persons other than their own employees who are then socially insured in the same country in which the company is domiciled. The company name and domicile / registered office in the same country as the employee is socially insured in must then be stated on the A1 certificate (and notification of the A1 certificate)



ID06

1. EU / EEA CITIZENS EMPLOYED IN FOREIGN COMPANY

ID06 cards can be issued for:

- A maximum of **25 days unless** the Swedish Tax Agency's receipt for application for special income tax or notification of A-tax is available.
 - Requirement that an A1 certificate or notification of A1 is attached to the order.
 - Only **3** ID06 cards with a 25-day validity period may be ordered for the same person for a **calendar year** unless there is a receipt from the Swedish Tax Agency.
- Maximum **3 months if no** Swedish personal or coordination number is available.
 - Requirements for the Swedish Tax Agency's receipt of special income tax or notification of A-tax are attached to the order.
 - Requirement that an A1 certificate or notification of A1 is attached to the order.
 - An ID06 card for 3 months with the Swedish Tax Agency's receipt of special income tax or notification of A-tax can only be ordered twice for one person, after which there is a requirement for a Swedish personal identity number or coordination number.
- Maximum **24 months but** only up to and including the validity of the A1 certificate and if a Swedish personal identity number or coordination number is available.
 - Requirement for a Swedish personal identity number or coordination number.
 - Requirement that an A1 certificate or notification of A1 is attached to the order.

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The A1 certificate must state the same company as the ordering company of the ID06 card

EU rules do not allow companies to post persons other than their own employees who are then socially insured in the same country in which the company is domiciled. The company name and domicile / registered office in the same country as the employee is socially insured in must then be stated on the A1 certificate (and notification of the A1 certificate)

2. EU / EEA CITIZENS EMPLOYED IN FOREIGN BRANCH

A foreign branch in Sweden is always indicated with the word “**filial**” in the company name and has a Swedish organization number that starts with **516xxx-xxxx**. A foreign branch may have both employees posted with an A1 certificate from the “parent company” in the home country, but also employees for whom they pay social security contributions and / or income tax in Sweden. Hence the rules below for ordering an ID06 card for a foreign branch's employee.

ID06 cards can be issued for:

A maximum of **6 months** during a 12-month period without a Swedish personal identity number or coordination number

- Requirement for an A1 certificate or application for an A1 certificate

A maximum **24 months but** only up to and including the validity of the A1 certificate and if a Swedish personal identity number or coordination number is available.

- Requirement for a Swedish personal identity number or coordination number.
- Requirement that an A1 certificate or notification of A1 is attached to the order.

A maximum of **3 months** if there is an application for special income tax or notification of A-tax and the employee will then be socially insured in Sweden.

- Requirement for the Swedish Tax Agency's receipt of application for special income tax or notification of A-tax
- An ID06 card for 3 months with the Swedish Tax Agency's receipt of special income tax or notification of A-tax can only be ordered twice for one person, after which there is a requirement for a Swedish personal identity number or coordination number and Swedish employer declaration at individual level, **alternatively an extract from the payroll report or payroll statement that verifies that the employer's contribution for the person has been paid to the Swedish Tax Agency.**
- **New employee:** That has a Swedish personal or coordination number, but it cannot be verified that the employer's contribution has been paid to the Swedish Tax Agency due to the new employment, then an ID06 card with 3 months validity can be ordered once, then there is a requirement for a Swedish employer declaration at individual level. **salary report or salary statement that verifies that the employer's contribution for the person has been paid to the Swedish Tax Agency.**

A maximum of **5 years** when the Swedish personal identity number or coordination number is available, as well as an employer declaration at the individual level that verifies that social security contributions are paid in Sweden for the branch's employees.

- Requirement for a Swedish personal identity number or coordination number
- Requirement for Swedish employer declaration at individual level which shows the payment of employer's contribution to the Swedish Tax Agency



3. FOREIGN SOLE TRADER IN THE EU / EEA

Foreign Sole traders in the EU / EEA do not need to have an A1 certificate and person / coordination number, they must instead attach a register extract on Swedish F-tax. Alternatively, the Swedish Tax Agency's receipt **or registration number (RUFSS)** which verifies that the application has been made to the Swedish Tax Agency for Swedish F-tax. The self-employed person's potential employees are, however, subject to the same rules as for employees in a foreign company.

ID06 cards for a foreign Sole trader can be issued for:

- A maximum of **1 month** if there is no receipt **or registration number (RUFSS)** for the application to the Swedish Tax Agency for Swedish F-tax.
- A maximum of **3 months** unless a register extract from the Swedish Tax Agency verifies Swedish F-tax exists.
 - An ID06 card for 3 months with the Swedish Tax Agency's receipt **or registration number (RUFSS)** of application for F-tax can only be ordered twice for a Sole trader, thereafter it is a requirement for a register extract that verifies that Swedish F-tax exists.
- A maximum of **5 years** when register extracts from the Swedish Tax Agency verify that Swedish F-tax exists.

4. EU / EEA CITIZENS EMPLOYED IN SWEDISH COMPANY

ID06 cards can be issued for:

A maximum of **25 days unless** the Swedish Tax Agency's digital receipt for the application for special income tax or notification of A-tax is available.

- No ID06 card can then be ordered for the same person again unless there is a receipt from the Swedish Tax Agency

A maximum of **3 months** if **no** Swedish personal or coordination number is available.

- Requirements for the Swedish Tax Agency's receipt of special income tax or notification of A-tax are attached to the order.
- An ID06 card for 3 months with the Swedish Tax Agency's receipt of special income tax or notification of A-tax can only be ordered twice for one person, after which there is a requirement for a Swedish personal identity number or coordination number.
- A document that verifies that a moving to Sweden notification has been submitted to the Swedish Tax Agency allows an ID06 card to be issued in **5 months** for that employee. An ID06 card for 5 months with a moving to Sweden notification can only be ordered once for one person, after which there is a requirement for a Swedish personal identity number or coordination number

A maximum of **1 years** when a Swedish coordination number is available.

- Requirement for a Swedish coordination number.

A maximum of **5 years** when a Swedish personal identity number is available.

- Requirement for a Swedish personal identity number

Supplementary information:

EU / EEA citizens employed by a foreign company who state that their employees are socially insured in Sweden instead of in their home country, a certificate must then be attached instead of A1:

1. The most recent Employer's declaration at the individual level sent to the Swedish Tax Agency
2. New employee: When it can not be verified that social security contributions have not yet been paid due to new employment, an ID06 card can only be issued for 6 weeks. Thereafter, an employer declaration at the individual level must verify that social security contributions have been paid to the Swedish Tax Agency in order for a new ID06 card to be issued.

Exceptions: Border crossings from Finland and Norway

Exceptions from the requirement for a Swedish coordination number exist if Finnish or Norwegian citizens employed by a Swedish company are so-called border crossings. In cases where it is claimed that border crossing rules apply to Finnish or Norwegian citizens. In that case, a copy of a document issued by the country's tax authority verifying that they pay income tax in the home country.

When an A1 certificate 24-month period has passed, no new ID06 card may be issued to the employee earlier than at least two months from the date on which the previous A1 certificate expired.