



Avdelningen för myndighetsgemensam kontroll
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Swedish Answers – Latvian meeting Day 1

Here are the Swedish answers

1. Do you have cooperation agreements with the third countries?

No. Other Swedish authorities such as the Swedish Tax Agency has customary bilateral agreements on taxes. Above that, they as well as the Swedish Social Insurance Agency may have agreements even on communication with third countries but we do not have any knowledge about that.

2. What data can be obtained online in your Information System from other state institutions that would have helped the Labor Inspectorate to resolve this LV case?

The information available at Swedish Web sites is rather scarce and limited.

The Swedish Register of Posted Workers is available at our home page www.av.se, now in new shape since January 18, 2021. It is also possible for anybody to get more detailed information on the postings reported in the system by turning to our answering service (Svarstjänsten).

The Swedish Tax Agency has information on the companies, which have registered for payment of a state fee that includes social security etc. Note that the registration does not guarantee that the payments have been completed. There is a similar system for registering small private companies, even one man-companies (F-skatt) but again, a registration does not tell you whether the company paid taxes or not.

Concerning the Swedish Tax Agency, it is possible to get certain, limited information but these can only be obtained by getting in contact direct with the



agency. The Swedish Enforcement Agency has a register over unpaid debts, including taxes.

3. Could there be sanctions? What are sanctions and to whom?

If the company had not registered postings the Swedish Work Environment Authority would impose a sanction fee (20 000 SEK per posted person) on the company. (There are sanction fees even connected to breaking certain OSHA rules and the Swedish law based on the EU directive on working times.) This applies even to companies established in countries outside of the EU/EES. At the moment, we are even discussing how we would address companies that report postings on false basis, for example when they do not fulfill the requirements of employment based on the directive.

If the company is not paying taxes or social fees in Sweden the way they should the Swedish Tax Agency will impose a tax surcharge, that is to say tax and an extra payment above that.

Concerning unpaid salaries, if the company is established in Sweden, there is a possibility to make a complaint via the Swedish Enforcement Authority. If the company has assets in Sweden this might also be the case. (We regret that this procedure may appear to be a bit complicated.)

Generally, the social partners assist their members concerning unpaid wages. (We do not have the knowledge of whether this help would require that the company would be established in Sweden or not.)