



Intertrust

Sweden



Our clients know what they want to achieve. We know how to get there. Working with some of the sharpest minds in corporate law and finance, we pull together the right blend of services to suit each client's unique situation. With an international network of experts and a rich history in the financial world, we have the people and knowledge to help you succeed.

Partnership, premium quality and personal attention. That's how we've remained a leader in Trust and Corporate Services since 1952.

Sweden has a favourable tax regime, low administrative regulation and a good judicial system. This in combination with its good infrastructure makes it an excellent platform for international holding structures and an attractive place to encourage the establishment of companies for foreign subsidiaries.

In Sweden, there are no restrictions for foreign owners of public or private Limited Liability companies (aktiebolag), General partnerships, Limited partnerships, Economic association or Holding companies.

- > Sweden levies a corporate income tax of 26.3%.
- > Pro-tax allocation to untaxed reserves (tax adjustment reserve); effective corporate tax rate between 21-26% on undistributed profits.
- > Credit for foreign taxes paid on the low-taxed income by the CFO.
- > Interest costs fully deductible.
- > Tax exemption on capital gains on the sale of subsidiaries.
- > Tax reduction available for foreign key personnel.

The main benefits of the Swedish Holding Company are:

- > A Swedish holding company can be established without any duty or incorporation tax, without tax on in or outgoing dividends, sale of shares in subsidiaries are tax- and dutyfree;
- > No dividend withholding tax if the receiving company is situated within the European Union and holds at least 25% share capital of the Swedish holding company;
- > Reduction/Exemption of withholding tax on dividends paid to foreign shareholders, as a result of at least double tax treaties that Sweden has signed;
- > No minimum holding period for unlisted shares;
- > No thin capitalisation rules and no capital duty in combination with deduction of interest in full;
- > No tax on share capital (no capital tax or stamp duty);
- > Limited and transparent CFC rules.




For additional information, please contact:

Jacob Smed
jacob.smed@intertrustgroup.com

Jesper Gustafsson
jesper.gustafsson@intertrustgroup.com

This document is provided by Intertrust for information purposes only and does not constitute an offer, invitation or inducement to contract. The information herein does not constitute legal, tax, regulatory, accounting or other professional advice and therefore one should seek appropriate professional advice before considering a transaction as described in this document. No liability is accepted whatsoever for any direct or consequential loss arising from the use of this document. The text of this disclaimer is not exhaustive, further details can be found at: <http://www.intertrustgroup.com/disclaimer.html>

Our clients come from every corner of the globe. Different countries, different cultures. Just like us. We have more than 1,000 professionals in more than 20 countries worldwide. So we have the local knowledge and sensitivity to see things from your point of view.

   Setting the standard since 1952

Intertrust Sweden

Stureplan 4C
114 35 Stockholm, Sweden
tel +46 (0)8 463 1088
fax +46 (0)8 493 1010
stockholm@intertrustgroup.com

Intertrust Sweden

Norra Vallgatan 70
211 22 Malmö, Sweden
tel +46 (0)40 973 250
fax +46 (0)40 973 252
malmo@intertrustgroup.com

www.intertrustgroup.com