



### Self-Certification of Tax Residence

Swedish banks are required to identify, register and report to the Swedish Tax Authority whether their customers are tax residents in countries other than Sweden. Please therefore inform us of the country or countries in which you are a tax resident. We also need your Taxpayer Identification Number (TIN).

Being a tax resident of a country means that your total global income is subject to taxation to that country. A person is generally regarded as a tax resident of the country in which he or she resides or spend more than 183 days within a 12-month period. Please note that, for some countries, a person may be considered tax resident even though he or she resides in another country. For example, US citizens living in Denmark are generally required to file an annual income tax statement in the US.

If you are in doubt of your tax residency, please consult a tax advisor or your local tax authorities.

#### Personal information:

Full name	Swedish Personal Number
Birthdate	Birth place
Residential address	

#### 1. Tax Residence in Sweden

Are you a tax resident of Sweden  Yes  No

#### 2. US Citizenship/Tax Residence

Do you hold a US citizenship or are you a tax resident of the US for other reasons (for example because you were born in the US or hold a US work permit (Green Card))?

Yes, state your SSN/TIN: \_\_\_\_\_

No

If you do not have a US SSN/TIN, please provide an explanation in Section 3.C.

#### 3. Tax Residency in Other Countries

**A)** Are you tax resident in any country/countries other than Sweden and US?

Yes (Continue to 3B)  No

**B)** Please state your tax country/countries and relevant TIN(s). If you do not have a TIN, please provide an explanation in Section 3.C

Country \_\_\_\_\_ TIN \_\_\_\_\_

Country \_\_\_\_\_ TIN \_\_\_\_\_

In case you need guidance or are in doubt of your TIN, please consult the OECD's website [HERE](#).

**C)** Answer this question only if you have not stated your SSN/TIN in the sections above.

The country/countries of which I am a tax resident does/do not issue SSN/TIN.

I cannot be assigned a SSN/TIN due to other reasons.

Please provide a short description of the reason: \_\_\_\_\_

#### 4. Signature

I solemnly declare and certify that the information above is correct and that I will contact Danske Bank within 30 days if my circumstances change

\_\_\_\_\_

Date Place Name

\_\_\_\_\_  
Signature (digital or physical)



## Provisions on tax liability in Sweden

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The purpose of the self-certificate is to obtain information about the country or countries in which customers are tax resident (also called full/unlimited tax liable). Below is a general summary of the Swedish rules. Note that the rules on limited and unlimited tax liability vary between different countries. A customer who is uncertain about his or her tax residence should contact the Swedish Tax Agency or the tax authority in the relevant country. Although it is unusual, a person may have more than one tax residence, and all of them must then be stated on this form.

A natural person who has tax residence in Sweden is normally fully tax liable here, i.e. must pay tax on all income whether earned here or abroad. A person who does not have tax residence in Sweden is probably subject to limited tax liability, i.e. taxable here only for certain income that has a connection to Sweden. A person with limited tax liability does not, for example, pay ordinary Swedish income tax on interest and dividends, but does pay Swedish withholding tax on dividends from Swedish shares and units in Swedish investment funds.

A person who is resident in Sweden is considered to have full tax liability, but so too is a person who, without being resident here, stays in Sweden on a permanent basis (six months or more). A person who has previously been resident here, but who no longer stays in Sweden on a permanent basis is also fully tax liable if he or she has a substantial connection to Sweden.

Factors used to determine whether a substantial connection to Sweden exists:

- Swedish citizenship,
- having lived in Sweden for a longer period (more than 183 days),
- not being permanently resident in a specific foreign place, e.g. staying abroad for studies or for health reasons,
- a home here adapted for year-round use
- family in Sweden,
- Swedish business activities,
- being economically engaged here by holding assets – e.g. shares – which, directly or indirectly, give the person influence over Swedish business activities,
- real estate in Sweden, and
- similar circumstances.

To determine whether a substantial connection exists, an overall assessment is made of all circumstances in the individual case.

A Swedish citizen or a person who has been resident here or has stayed here in the country for at least ten years must, during a five-year period after moving abroad, personally show that he or she does not have a substantial connection to Sweden.

This is an overview description of the Swedish legal rules on tax liability. Sweden has entered into tax treaties with a number of other states. These treaties aim to avoid double taxation of one and the same income. Even if tax liability for a certain income exists under internal Swedish provisions, the income may still be exempt from taxation in Sweden and taxed in another country as a result of the provisions in such a treaty.