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## GES NewsFlash

### Sweden – New Legislation for Tax Procedure

March 7, 2011

#### Summary

The Ministry of Finance has recently presented a consideration for a new bill on tax procedure in Sweden. There are currently different laws handling the tax procedure and the Ministry of Finance has now proposed a bill to gather all the rules for tax procedure in one law in order to simplify the use of the legislation. The new law would comprise all rules concerning tax procedure and to gather all rules regarding the tax procedure would simplify the handling and ease the company administration. The new law for tax procedure has been proposed to be valid from January 1, 2012.

#### Deloitte's view

The proposed bill regarding the rules for tax procedure would be an extensive change in Swedish tax legislation. It is a very positive approach by the Swedish government to harmonize and simplify the rules for tax procedure as it should reduce the administrative burden for companies in Sweden.

#### People to contact

If you have any questions concerning the issues in this GES NewsFlash, please contact one of the tax professionals as follows:

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