

# TAX RESIDENCE

## PRIVATE INDIVIDUALS

Danske Bank

Danske Bank  
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Swedish banks are required to identify and register whether a customer is tax resident (that is, fully tax liable) in a country/countries other than Sweden. Please therefore inform us of the country or countries in which you are tax resident. We also need your tax identification number (TIN).

A person is generally tax resident in the country in which he or she lives or spends more than 183 days per 12-month period. In some countries, a person may be considered to be tax resident even though the person is stationed in another country – for example if the person maintains a home or has his or her family in the country. You may be liable to pay tax in the US, for example, because you were born there, have US citizenship or have a work permit there (known as a Green Card)

### 1) Name

First name(s) and surname(s)	Social Security No./Date of birth (if no Social Security No.)
Address	

### 2) Tax residency in Sweden

A) Are you tax resident in Sweden?	<input type="checkbox"/> Yes (continue to section 3)	<input type="checkbox"/> No (continue to section 2B and then continue to section 3)
B) In what country are you tax resident?		
Country		TIN (tax identification number)
C) Answer this question only if you have not stated your TIN in the preceding section 2B.		
<input type="checkbox"/> The country in which I am tax resident does not issue TIN.		
<input type="checkbox"/> I cannot be assigned a TIN for other reasons.		
State the reasons(s)		

### 3) Tax residency in the USA

Are you tax resident in the USA? (reasons for US tax residency are, for example, that you were born in the USA, are a US citizen or hold a US Green Card)
<input type="checkbox"/> Yes, state your TIN:        -    -
<input type="checkbox"/> No
(continue to section 4)

### 4) Tax residency in other countries

A) Are you tax resident in a country/countries other than those listed above?	<input type="checkbox"/> Yes (continue to section 4B)	<input type="checkbox"/> No (sign at section 5)
B) State the country/countries and TIN. If you have no TIN, please explain why not in section 4C.		
Country		TIN
Country		TIN
C) Answer this question only if you have not stated your TIN in the preceding section 4B.		
<input type="checkbox"/> The country where I am liable to pay tax does/do not issue TINs.		
<input type="checkbox"/> I cannot be assigned a TIN for other reasons.		
State the reason(s)		

### 5) Signature

I/we solemnly declare and certify that the information above is correct and that I/we will contact Danske Bank if my/our circumstances change.

Place and date  
Guardian 1  
  
Signature  
  
Name in block letters

Guardian of:  
Guardian 2  
  
Signature  
  
Name in block letters

## Liability to tax in Sweden

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The purpose with the questionnaire is to collect information on a customer's unlimited tax liability in Sweden and other countries. This is a summary of the Swedish domestic rules. Please note that legislation on limited and unlimited tax liability varies between different countries. Anyone who is uncertain as to where he is fiscally domiciled may contact the Swedish or foreign tax authority for more information. Even though rare, an individual can be tax resident in more than one country and if so, all countries of tax residency must be registered on this form.

The extent of an individual's liability to tax in Sweden depends on whether or not the individual is fiscally domiciled in Sweden. A person who is fiscally domiciled in Sweden is liable to tax on all income in Sweden and abroad (unlimited liability to tax). An individual who is regarded as not fiscally domiciled in Sweden is liable to tax in Sweden only for income related to Sweden (limited liability to tax). Such a person is not liable to pay ordinary Swedish income tax on interest on dividends, but is charged tax at source (kuponnskatt) on dividends from Swedish companies and Swedish investment funds.

An individual is fiscally domiciled in Sweden if he or she has his permanent residence address in Sweden, or without being domiciled here, stays here permanently for more than six consecutive months. A person who does not stay in Sweden permanently but has formerly been a Swedish resident and has kept a substantial link to Sweden is treated as fiscally domiciled in Sweden.

The following circumstances will be taken into account when deciding whether an individual has substantial links to Sweden:

- Swedish citizenship,
- The duration of the person's earlier domicile in Sweden,
- The person is not domiciled in another country than Sweden,
- The person stays abroad for health reasons or for studies,
- The person has a home in Sweden fit for living all year round,
- The person's family is domiciled in Sweden,
- The person conducts business activity in Sweden,
- The person has economic ties to Sweden through assets that directly or indirectly gives him influence over business operated in Sweden,
- The person owns real property located in Sweden, and
- Other similar circumstances.

Whether the links are substantial or not should be determined based on the total circumstances in each case. A Swedish citizen or a person who has had his domicile in Sweden during at least ten years shall until five years from the year he moved from Sweden prove that he has not a substantial link to Sweden.

Sweden has entered into double taxation agreements with several countries. A double taxation treaty regulates the taxation rights between countries.

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