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### **Skatteverket Reorientation support for companies with considerable declines in turnover**

Skatteverket

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## Reorientation support for August 2020 to September 2021

Reorientation support (“omställningsstöd”) was a form of financial allowance or subsidy that was designed to help businesses that suffered a considerable loss of turnover in May, June and July 2020 due to COVID-19. Applications could be made from 20 October 2020 to 30 November 2020.

Reorientation support was available for two different periods: **May 2020** and **June July 2020**, and you were able to choose to apply for just one of these periods or both. Applications could be made from 20 October 2020 to 30 November 2020.

### Which companies qualify for reorientation support?

To qualify for reorientation support, a company must have had a minimum net turnover of SEK 250,000 during the last financial year. Its net turnover must have decreased by a minimum of:

- 40 per cent during May 2020, compared with May 2019
- 50 per cent during June-July 2020, compared with June-July 2019

A company’s loss of turnover must be a direct result of the spread of COVID-19.

*Net turnover is the revenue from the sale of goods and services rendered as a part of the company’s regular operations, minus any discounts granted, VAT and other taxes directly linked to each transaction.*

Reorientation support is available to companies with F-tax certification, as well as foundations, non-profit associations and registered tax-exempt religious communities, for example. If your company is not registered for F-tax, you can apply for F-tax certification.

Apply for F-tax via [verksam.se](https://verksam.se)

Companies do not have the right to claim reorientation support if they:

- have tax or fee-payment debts registered with the Swedish Enforcement Authority (Kronofogden)
- could be considered insolvent under the Swedish Bankruptcy Act
- are based in countries listed by the OECD or EU as non-cooperative jurisdictions for tax purposes

Anyone who applies for reorientation support must certify that the information they provide is true and correct.

Companies pay tax on reorientation support, which is a business subsidy or allowance (“näringsbidrag”). The allowance is, however, not taxable for businesses that are exempt from tax liabilities; this applies non-profit associations, for example.

## When can applications be made for reorientation support?

Applications could only be made from 20 October 2020 to 30 November 2020.

## How much reorientation support is available?

The size of a company’s business allowance depends on how much its net turnover has decreased. The minimum amount that can be granted for a single period is SEK 5,000, while the maximum is:

- SEK 75 million for May 2020
- SEK 8 million for June-July 2020

The allowance should be used to subsidise a company’s fixed costs. The Swedish Tax Agency’s calculator tool allows you to carry out an initial assessment of whether a company is entitled to support and, if so, how big the allowance is likely to be.

Make a preliminary calculation of how much support your company may be eligible for (in Swedish)

## How do I apply for reorientation support for my company?

Applications could only be made from 20 October 2020 to 30 November 2020.

When applying for reorientation support for a company, you have to state the company’s fixed expenses, such as rental costs, lease payments and interest on debts.

You must also declare the amount by which a company’s net turnover has declined. You calculate this by comparing the net turnover for May, or the June to July period in 2020 with the corresponding period(s) in 2019.

If you claim an allowance of SEK 100,000 or more, you must attach a certificate issued by an authorised public accountant or authorised auditing firm, confirming that the information you have provided about a company in your application is true and correct.

More in-depth information about reorientation support is available in Swedish under “Rättslig vägledning” (“Legal guidance”).

Reorientation support in connection with COVID-19 (in Swedish)

## Who may represent a company when claiming reorientation support?

The application for reorientation support must be submitted by an authorised company representative, such as:

- a sole trader or sole authorised signatory of a company (alternatively, they can appoint a reorientation support representative, who can make the application on their behalf)
- a company’s managing director, a board member, or a specially appointed authorised signatory (alternatively, they can appoint a reorientation support representative, who can make the application on their behalf)

If a company has joint authorised signatories, a single company representative must be appointed. All of the authorised signatories must sign an authorisation statement to confirm their approval of the representative who has been appointed.

An authorised company representative must have a Swedish personal identity number and Swedish e-identification.

Register a reorientation support representative (in Swedish)

## How and when does a company receive its reorientation support allowance?

The Swedish Tax Agency aims to pay the allowance about one week after receiving an application, as long as the information provided is complete and there is no risk of incorrect payment. The allowance is first paid into a company’s tax account. As long as the company has no tax arrears, the Swedish Tax Agency then transfers the allowance to a company’s bank account if the relevant account details have been provided.

## Could my company be required to repay the funds?

Reorientation support does not need to be paid back to the Swedish Tax Agency, since it is an allowance, not a loan or deferment. However, a company may be required to repay the whole allowance – or part of it – if the Swedish Tax Agency finds that its application includes any information that is untrue or incorrect.