

Member States capabilities in fighting tax crimes

Relevant legal definition(s) of tax-related offences

Sweden	Tax avoidance is understood as a legal act - unless deemed illegal by the tax authorities or, ultimately, by the courts - of using tax regimes to one's own advantage to reduce one's tax burden.	Tax evasion is defined as an illegal act of evading taxes by concealing income, earned either legally or illegally, from detection and collection by the tax authorities.	Money laundering refers to acts involving the processing of proceeds of crime to conceal their illegal origin and bring them back into the legal economy.
Legal text	N/C	Sections 2, 3 and 4 of the Tax Offences Act (1971:69)	Sections 3, 4, 5, 6 and 7 of the Act on Penalties for Money Laundering Offences (2014:307)
Nature of the offence	N/C	Criminal	N/C
Objective element	N/C	Any person that, by other means than orally, intentionally provides an authority with incorrect information or fails to submit a tax return, statement of earnings or any other prescribed information thereby creates a risk of tax being withheld from the public or wrongfully credited or repaid to that or any other person.	A person is guilty of a money laundering offence if he or she, provided that the measure is intended to conceal the fact that money or other property derives from an offence or criminal activities or to promote the possibility of someone appropriating the property or its value: • transfers, acquires, converts, stores or takes another such measure with the property; or • supplies, acquires or draws up a document that can provide a seeming explanation for the possession of the property, participates in transactions that are carried out for the sake of appearances, acts as a front or takes another such measure.
Mental element	N/C	<ul style="list-style-type: none"> • Intention • Serious negligence 	N/C
Sanction	N/C	<ul style="list-style-type: none"> • Fine • Imprisonment up to 2 years 	<ul style="list-style-type: none"> • Fine • Imprisonment up to 6 years
Other tax-related crimes		N/C	
Aggravating / mitigating circumstances	N/C	N/C	Commercial money laundering: Conducted on a habitual basis or on a sizeable scale
Legal persons/natural persons			
Other information		Tax offences are considered accomplished when the incorrect information is submitted or should have been submitted	The offence is accomplished at the time of the actual transfer

Member States capabilities in fighting tax crimes

Statistical data on tax avoidance, tax evasion and money laundering

Sweden	2010	2011	2012	2013	2014	2015	2016	Comments
MONEY LAUNDERING								
FIU: FIPO Finanspolisen Rikskriminalpolisen								Section within the Police Authority's National Operations Department (NOA). Receives, manages and analyses STRs, and performs operative and strategic analyses.
Human Resources			33	31	29			
Budget (€)								
Type of FIU								
Total number of reports disclosed								
Including Suspicious Activity Reports (SARs)								
Including Suspicious Transaction Reports (STRs)	12.264	11.410	9.436	11.185	9.183	10.170		The majority of the reports are submitted by bank or financing and payment institutions. The decline in 2014 results from a change in reporting in the FIU case management system.
Including Unusual Transaction Reports								
Including Cash Transaction Reports								
Including Currency Transaction Reports								
Including External Transaction Reports								
Audits conducted								
Court Cases								
Number of preliminary investigations				24	3	79	209	
Number of proceedings terminated after preliminary investigations				15	11	43	193	
Number of people indicted				15	37	15	24	For crimes of money laundering, business money laundering, and receiving stolen money.
Total number of proceedings started				6	19	24	33	
Number of pending/unresolved court cases					25	72		
Value of frozen assets					€ 362.178	€ 746.159		
Total number of convictions								
Including of natural persons convicted								
Including of legal persons								
Number of court cases resolved with an acquittal								
Number of court cases resolved in another way								
Number of court cases resolved in sentences				36	86	31	190	Number of cases of confiscation, seizure, storage of goods or assets.
Amount of seized financial means								
Including natural persons								
Including corporate bodies								
Including fines								
Amount of fines								
Including imprisonment								
of which, conditional sentence								
of which, unconditional imprisonment								

OTHER TAX-RELATED OFFENCES

Tax Agency Fraud Unit: Skatteverkets skattebrottsenheter (SBE)								
Human Resources								
Budget (€)								
Number of incoming cases			6.369	5.573	6.357	5.810		
Number of Tax Audits conducted								
Number of Site Visits								
Taxes Debited on the basis of Audits								
Number of cases closed			5.783	6.439	6.614	6.265		
Number of tax offences reported			10.948	18.524	8.094			
Corresponding number of persons prosecuted			1.753	2.097	1.921	1.972		
Economic Crime Unit: Ekobrottsmyndigheten (EBM)								Prosecution authority especially empowered for the analysis and investigation of economic crime.
Human Resources			513	575	559	592		Including approximately 100 prosecutors, 70 civilian investigators, 60 administrators and 230 police officers.
Budget (€)				€ 60.223.900	€ 62.289.900	€ 66.835.100		
Number of cases investigated					185			Cases of serious organised economic crime and financial market crime, inter alia market manipulation and insider trading.
Number of Tax Audits conducted								
Number of Site Visits								
Taxes Debited on the basis of Audits								
Number of tax offences reported								
Customs Unit: Tullverket (TV)								
Human Resources								
Budget (€)								
Number of cases investigated								
Taxes Debited on the basis of Audits								
Number of tax offences reported								
Court Cases								
Total number of proceedings started								
Number of pending/unresolved court cases								
Total number of convictions						14.458		
Including of natural persons convicted								
Including of legal persons								
Number of court cases resolved with an acquittal								
Number of court cases resolved in another way								
Number of court cases resolved in sentences								
Amount of seized financial means			€ 1.931.710	€ 13.459.990	€ 8.708.190	€ 3.512.200		
Including natural persons								
Including legal person								
Including fines								
Amount of fines								
Including imprisonment								
of which, conditional sentence								
of which, unconditional imprisonment								

Member States capabilities in fighting tax crimes

Sweden	Interventions in response to the publication of the Panama Papers
Processing and analysing the Panama Papers data	
Supervisory activities	The EBM, the Swedish Tax Agency, and the Swedish Financial Supervisory Authority have collaborated at strategic level to coordinate the respective authorities' work with the Panama Commissions. Due to ongoing reviews, the Authority has received criminal reports from the Swedish Tax Agency and will in 2017 probably receive further criminal reports related to Panama Papers.
Investigations initiated	The Tax Agency (SKV) is currently working with a few hundred investigations of possible tax avoidance in Sweden connected to the Panama Papers.
(Pre) trial proceedings initiated	
Fines and sentences	SKV has so far made tax assessments adjustments under which, in total, SEK 173 million Swedish tax penalties is payable. Other measures include the issuing of fines to the Swedish banks Nordea and Handelsbanken for not properly following the money laundering legislation.
Other information	