YOUR REVENUE AUTHORITY

Sweden: what the authority has published, and what CoVal does about it

Authority: Skatteverket.
Last checked: 24 November 2026. Updated monthly.

> This page compares CoVal's default recommendations with what Skatteverket has published. Skatteverket has not reviewed or approved CoVal, and nothing here is tax advice. The valuer chooses the inputs, signs the valuation and remains responsible for it.

In short

Skatteverket publishes no method for valuing unlisted shares. Sweden has abolished wealth tax and inheritance and gift tax, and the valuation instructions written for them are now history. What remains is a standard, market value, and a short position from 2018 on one narrow purpose. So this page cannot show alignment input by input. It shows what CoVal does and where its sources are.

	TODAY
No published position	15

How CoVal compares

TOPIC	WHAT SKATTEVERKET HAS PUBLISHED	WHAT COVAL RECOMMENDS	HOW THEY COMPARE
Method	Nothing current. Older instructions, written for wealth tax, recognised asset value, earnings value and liquidation value, with asset value as the usual minimum. [2] A 2018 position values an unlisted holding at its share of net assets, for control statements only. [3]	A decision tree that recommends a primary and a secondary method from the company's profile.	No published position
Discount rate, growth, discounts and multiples (14 items)	Nothing. In transfer pricing Skatteverket and the courts follow the OECD guidelines, which ask that the rate reflect the time value of money and the risk, and that growth assumptions be examined. [4]	A 10-year government bond yield less default risk; a published equity risk premium; sector betas; scored premiums and discounts; growth from IMF forecasts, capped.	No published position CoVal's inputs are sourced and shown in the report.

Worth knowing

A government inquiry is reviewing Sweden's advance ruling system. [5] If it leads to published valuation guidance, this page will change.

References

1. Skatteverket, handbook on benefits in kind (Income Tax Act, chapter 61).
2. Riksskatteverket recommendations RSV Dt 1991:31, as cited in RÅ 2004 not. 176. Historic.
3. Skatteverket, position of 8 March 2018, dnr 202 78658-18/111.
4. OECD, Transfer Pricing Guidelines 2022, Chapter VI, paragraphs 6.153 to 6.178.
5. Government inquiry directive dir. 2026:44.

How to read the marks.Matches published guidance: the authority has published a position on this input and CoVal's default follows it. **Consistent with practice**: no published rule for share valuations, but the authority applies the approach elsewhere or its tax court has accepted it. **No published position**: the authority has said nothing; CoVal's default is sourced and shown in the report. **Valuer to confirm**: CoVal's default is consistent with the authority's position, but the authority expects the valuer to address this point; CoVal will prompt for it and record the answer in the report. **Country setting**: the authority applies its own rule or figure; for tax work there CoVal's default is that rule. **Not covered**: CoVal does not do this; the valuer handles it outside the platform. No mark means "approved".