

Act (1974: 174) on identity designation for legal persons and others.

Ministry: Ministry of Finance S3

Issued: 1974-04-19

Amendment introduced: until SFS 2019: 851

Section 1 Identity designation in numerical form (organization number) shall be established for 1. limited companies, European companies and European cooperatives domiciled in Sweden, trading companies, economic association, community association, mutual insurance company, mutual occupational pension company, insurance association and occupational pension association, 2. recognized unemployment fund institution that according to law or other statute is under public supervision, 3. municipality, region, municipal association and other body for cooperation between municipalities, 4. registered religious community and its organizational parts, and 5. foundation. Lag (2019: 851).

Section 2 The organization number shall be determined for a legal person other than that referred to in section 1, unless the state authority, with which the legal person is registered or has a case or matter pending, so requests. The organization number is further determined for the legal entity that applies for it. What has been said in the first paragraph applies to a corresponding extent in the case of a single company, partner shipping company and a foreign company's branch in Sweden. Organization number may not be determined for bankruptcy estate.

Section 3 The government or an authority determined by the government may order that the organization number shall be determined for a state authority.

Section 4 Organization number consists of ten digits, the last of which is a control digit. The assigned organization number may not be changed or used again when assigning numbers.

Section 5 The Swedish Tax Agency issues instructions for and supervises the allocation of organization numbers. The agency keeps records of assigned organization numbers. Law (2003: 648).

Section 6 Decisions regarding the determination of an organization number are appealed to a general administrative court. Trial permission is required for appeals to the Court of Appeal. Law (2003: 648).

Transitional provisions 1974: 174 This Act enters into force on 1 July 1975. However, organization numbers do not need to be determined for trading companies or economic associations registered in trade and association registers before 1 July 1975, unless the company or association has been assigned a registration number for taxation or fee purposes. . 2003: 648

This Act enters into force on 1 January 2004. Older regulations in section 6 still apply to appeals against decisions that have

been announced before the entry into force. What is said about the Swedish National Tax Board shall then instead apply to the Swedish Tax Agency. Transitional provisions 1974: 174 This Act enters into force on 1 July 1975. However, organization numbers do not need to be determined for trading companies or economic associations registered in trade and association registers before 1 July 1975, unless the company or association has been assigned a registration number for taxation or fee purposes. . 2003: 648 This Act enters into force on 1 January 2004. Older regulations in section 6 still apply to appeals against decisions that have been announced before the entry into force. What is said about the Swedish National Tax Board shall then instead apply to the Swedish Tax Agency. Transitional provisions 1974: 174 This Act enters into force on 1 July 1975. However, organization numbers do not need to be determined for trading companies or economic associations registered in trade and association registers before 1 July 1975, unless the company or association has been assigned a registration number for taxation or fee purposes. . 2003: 648 This Act enters into force on 1 January 2004. Older regulations in section 6 still apply to appeals against decisions that have been announced before the entry into force. What is said about the Swedish National Tax Board shall then instead apply to the Swedish Tax Agency. unless the company or association has not been assigned a registration number for taxation or fee purposes. 2003: 648 This Act enters into force on 1 January 2004. Older regulations in section 6 still apply to appeals against decisions that have been announced before the entry into force. What is said about the Swedish National Tax Board shall then instead apply to the Swedish Tax Agency.