

The Swedish Tax Agency's general advice (Sw. allmänna råd)



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The Swedish Tax Agency's general advice on dividend value and acquisition cost of shares with respect to Svenska Handelsbanken AB's distribution in 2021 of shares in AB Industrivärden.

SKV A 2021:30

Income tax

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The Swedish Tax Agency decides upon the following general advice on dividend value and acquisition cost of shares with respect to Svenska Handelsbanken AB's distribution in 2021 of shares in AB Industrivärden.¹

Dividend income is considered as income from capital according to Ch. 42 Sec. 1 of the Swedish Income Tax Act (1999:1229).

General Advice:

A dividend of SEK 278.40 should be deemed received for each sixty-five shares held in Svenska Handelsbanken AB.

Each class A share in AB Industrivärden should be deemed acquired for SEK 278.40.

The general advice is applicable as of income year 2021.

On behalf of the Swedish Tax Agency

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¹ For more information, see the STA's notice, SKV M 2021:26.