

Act on fees to registered religious communities, as amended

SFS 1999:291

Promulgated on 4 May 1999.

Pursuant to a decision by the Riksdag the following is prescribed.

Section 1

Provisions on help from government agencies with the setting, debiting and accounting of fees to the Church of Sweden and with the collection of fees can be found in Section 16 of the Act on Religious Communities ([1998:1593](#)). Provisions on church fees can be found in Sections 7 and 8 of the Church of Sweden Act ([1998:1591](#)).

Section 2

*Section 2 abrogated and articles renumbered by the 1999:957 Act.
(amended by 1999:957)*

For members of the Church of Sweden a funeral fee will be included in the church fee in accordance with the Funerals Act ([1990:1144](#)). This does not apply to members who are registered as resident in a parish where the municipality is the principal for funeral activities.

Section 3

Fees collected with the help of a government agency shall be calculated on the basis of the part of an individual's taxable earned income that is subject to local government tax.

Section 4

The Tax Payment Act ([1997:483](#)) shall apply to the setting, debiting, accounting and payment of fees.

Section 5

(amended by 2003:726)

Every year by 3 December at the latest, the religious community shall submit to the National Tax Board the information necessary for the setting, debiting, accounting and collection of fees via a medium for automatic data processing.

The information shall apply to a particular income year and may only include persons who, on 1 November of the year prior to the income year to which the fee applies:

1. were liable to pay a church fee pursuant to Section 7 of the Church of Sweden Act ([1998:1591](#)), or
2. had or could be considered to have consented in accordance with Section 6 of this

Act to pay a fee to the religious community.

The Government or an authority authorised by the Government may communicate further instructions on the terms for submission of this information.

Section 6

Other registered religious communities besides the Church of Sweden shall obtain written consent from the persons whose fees are to be collected with the help of a government agency before submitting information pursuant to Section 5. The consent shall concern the obligation for the members to pay a fee to the religious community and the collection of fees with the help of a government agency.

If the religious community's statutes contain regulations about the obligation for members to pay a fee to the religious community subject to the provisions on taxes and fees under the Tax Payment Act (1997:483), the members shall be considered to have given such consent as is referred to in paragraph 1.

Section 7

An individual who has left a religious community or who, for some other reason, is no longer obliged to pay a membership fee shall receive written confirmation thereof without delay from the religious community.

Section 8

(amended by 2001:190)

(amended by 2003:726)

If the processing of information pursuant to Section 5 has led to the payment of damages by the state to an individual entered in the taxing database according to the law on the use of information in the National Tax administrations, the religious community responsible for submitting the information shall pay a corresponding amount in compensation to the state.

Section 9

Provisions concerning the calculation of the rates for fees and payment of fees to the religious community can be found in the Act containing special provisions on the levying of taxes etc. by municipalities and other congregations (1965:269).

This Act enters into force on 1 October 1999. With regard to preliminary tax it shall apply for the first time to the income year 2000, and to final tax in accordance with tax assessment for 2001.

(Translation : Swedish Government Offices, Information Department. Update : PRISME – Société, Droit et Religion en Europe.)