



# GMS Flash Alert

## Immigration Edition

2020-134 | March 31, 2020



# Sweden - Immigration and Travel Restrictions Related to COVID-19

As part of the efforts to manage the outbreak of the coronavirus and COVID-19, the Swedish government has decided to temporarily restrict foreign nationals from entering Sweden if they are coming from a country outside the European Union (EU), the European Economic Area (EEA), and Switzerland.<sup>1</sup> The decision applies from Thursday, 19 March 2020, and the restriction is valid for 30 days.

---

## WHY THIS MATTERS

Due to the immigration restrictions, business visitors from outside the EU/EEA/Switzerland will not be allowed to enter Sweden. The same applies for individuals holding a visa/work permit/residence permit who are not already living in Sweden. Consequently, individuals with a pending work permit application or a newly-issued work permit might not be able to enter Sweden as planned.

Employees and their families who may have received offers for an international assignment to Sweden, depending on where they are coming from, may have to postpone the commencement of the assignment or may indeed already be in Sweden but on limited-term visas. This could cause some anxiety, stress, and inconvenience, especially if plans for relocation had already been underway or where the assignee and his/her family are already in Sweden on limited-term visas.

---

## More Details

The restriction does not apply for individuals whose purpose for the trip to Sweden is to return to their homes (i.e., home in Sweden) if he/she:

- is a citizen of EU/EEA/Switzerland or is a family member to such a citizen, or
- has a long term residency in the EU, or

© 2020 KPMG AB, a Swedish limited liability company and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved. Printed in the U.S.A. NDPPS 530159

2020-134 | March 31, 2020

- has a residence permit in Sweden or in another state in the EU/EEA/Switzerland, or
  - has a national Sweden D-visa.
- 

## KPMG NOTE

### **What If I Already Have a Work Permit Issued/Approved or an Application under Consideration?**

The recommendation from the Swedish Migration Agency for pending applications is that the employment start date in Sweden be adjusted to match the feasible date of arrival in Sweden. In addition, if an individual has already been granted a Swedish work permit, but will not be able to arrive in the country within four months from the date of approval, the permit must be revoked.

### **Plans to Travel to/out of Sweden?**

Travelers seeking to enter, or depart from, Sweden should regularly check the latest information with their nearest Swedish and/or home country (if they are already in Sweden) embassy or consulate.

---

## FOOTNOTE:

1 For more information, including exceptions to this ban, visit: <https://www.government.se/press-releases/2020/03/temporary-ban-on-travel-to-sweden-due-to-covid-19/>.

Another resource for measures introduced in Sweden to deal with the COVID-19 crisis is the Swedish Public Health Agency: <https://www.folkhalsomyndigheten.se/>.

\* \* \* \*

## **KPMG in Australia is holding a webinar: “COVID-19: Managing Taxation Obligations – Employer Considerations”**

**Date: 2 April 2020**

**Time: 12:00pm – 1:00pm AES**

KPMG’s Angela Wood, Partner and Regional Leader, Tax Dispute Resolution & Controversy with the KPMG International member firm in Australia will host a discussion with two Employment Tax Advisory partners Nathan Hamilton and Hayley Lock with KPMG in Australia to explore the different concessions in Australia currently available to taxpayers who may be experiencing difficulties with their taxation obligations because of COVID-19.

For more information and to register, click [here](#).

## Contact us

For additional information or assistance, please contact your local GMS or People Services professional\* or one of the following professionals with the KPMG International member firm in Sweden:



**Heléne Markström**  
**Senior Manager**  
Tel. + 46 31 614 817  
[Helene.markstrom@kpmg.se](mailto:Helene.markstrom@kpmg.se)



**Nina Dahlsten**  
**Manager**  
Tel. + 46 31 614 803  
[Nina.dahlsten@kpmg.se](mailto:Nina.dahlsten@kpmg.se)

\* Please note that KPMG LLP (U.S.) does not provide any immigration services. However, KPMG Law LLP in Canada can assist clients with U.S. immigration matters.

**The information contained in this newsletter was submitted by the KPMG International member firm in Sweden.**

© 2020 KPMG AB, a Swedish limited liability company and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved. The KPMG name and logo are registered trademarks or trademarks of KPMG International.

[www.kpmg.com](http://www.kpmg.com)

[kpmg.com/socialmedia](http://kpmg.com/socialmedia)



© 2020 KPMG LLP, a Delaware limited liability partnership and the U.S. member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved. Printed in the U.S.A. NDPPS 530159

The KPMG name and logo are registered trademarks or trademarks of KPMG International.

The KPMG logo and name are trademarks of KPMG International. KPMG International is a Swiss cooperative that serves as a coordinating entity for a network of independent member firms. KPMG International provides no audit or other client services. Such services are provided solely by member firms in their respective geographic areas. KPMG International and its member firms are legally distinct and separate entities. They are not and nothing contained herein shall be construed to place these entities in the relationship of parents, subsidiaries, agents, partners, or joint ventures. No member firm has any authority (actual, apparent, implied or otherwise) to obligate or bind KPMG International or any member firm in any manner whatsoever. The information contained in herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

Flash Alert is a GMS publication of KPMG LLP's Washington National Tax practice. To view this publication or recent prior issues online, please click [here](#). To learn more about our GMS practice, please visit us on the Internet: click [here](#) or go to <http://www.kpmg.com>.