

VINGE

在瑞典开
展业务
2011

DOING
BUSINESS
IN SWEDEN
2011



在公司法和商法的所有领域提供一流、专业的法律意见和服务是瑞典维格律师事务所的核心价值所在。本手册不仅简单介绍了瑞典的法律体系，同时针对在瑞典开展业务过程中可能遇到的常见问题给出了解答。

瑞典维格律师事务所拥有近500名员工，是北欧地区最大的律所之一。我们擅长处理公司法和商法各个领域内的各种复杂交易。我们丰富的专业经验使我们成为一家名副其实的提供全方位法律服务的律所，因此我们能处理各类与商业法律有关的业务。同时，我们的经验也教会我们如何在为客户解决问题的时候更好的分配资源、提供服务。

瑞典维格律师事务所处理的业务通常具有国际性的特点，我们拥有一个宽广的国际律所网络，可供我们自己或客户使用。我们是全球性独立律所协会Lex Mundi的成员。我们在瑞典国内的斯德哥尔摩、哥德堡、马尔默和赫尔辛堡设有办公室，在布鲁塞尔、香港和上海也设有海外办公室。此外，我们在法国、中国、德国和东欧地区也设有服务平台，拥有精通当地法律、语言和文化方面的专家。

瑞典维格律师事务所的使命在于竭尽全力帮助客户达成目标。我们有着过人的远见卓识，我们致力于寻找解决方案。

欢迎来到瑞典维格律师事务所！

Vinge's predominant core value is to provide the best legal advice and expertise in all areas of corporate and business law. This brochure contains a concise overview of the Swedish legal system and the most common questions which arise in relation to doing business in Sweden.

Vinge is one of the largest law firms in the Nordic region with approximately 500 employees. We specialise in complex transactions and assignments within all areas of corporate and business law. Our broad level of expertise means that we truly are a full service firm and are thus able to deal with all types of business law related issues. At the same time, experience has taught us what is required in terms of resource allocation and service in order to solve our clients' problems.

Vinge's assignments often have an international element and we have an extensive global network of law firms at our and our clients' disposal. Vinge is a member of Lex Mundi, an international association of independent law firms. We have domestic offices in Stockholm, Gothenburg, Malmö, Helsingborg and international offices in Brussels, Hong Kong and Shanghai. In addition, the firm has French, Chinese, German and East European desks comprising specialists in the law, language and culture of the region in question.

Vinge is totally committed to doing everything we can to help our clients achieve their aims. We see beyond the problems, we see solutions.

Welcome to Vinge

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在瑞典开展业务

人口	九百四十万（2011年1月）
货币 瑞典克朗	6.7瑞典克朗=1美元（2011年1月）
中央政府	执政12年的社会民主党政府在2006年大选后下台。四党联盟——Moderates, Liberals, Center和Christian Democrats组成了联合政府，并在2010年重新当选。
主要工业	工程和制造业（车辆、飞机、滚珠轴承、电子设备、家用电器、包装、钻探设备）；木材（造纸、纸浆、森林产品）；采矿和钢铁（铁矿、钢铁和其它金属）；化工和医药、能源、IT、电信和新媒体。

Doing business in Sweden

Population	9.4 million (January, 2011)
Currency	<i>Swedish krona</i> (plural <i>kronor</i>): SEK 6.7 = USD 1 (January, 2011)
Central Government	Twelve years of Social Democratic government ended after the 2006 election. Four Alliance parties - the Moderates, Liberals, Center Party and Christian Democrats formed a government and were re-elected in the 2010 election
Main industries	Engineering and manufacturing (vehicles, aircraft, ball-bearings, electronic equipment, household appliances, packaging, drilling equipment) wood (paper, pulp, forest products), mining and steel (iron ore, steel and other metals), chemicals and pharmaceuticals, energy, IT, telecommunications and new media.

法律体系

瑞典的法律体系是成文法和案例法的结合。自1995年1月1日以来，瑞典成为欧洲联盟(欧盟)正式成员之一，因此欧盟的法律也是瑞典法律体系的一部分。瑞典同样加入了众多的国际条约和国际公约，其中包括联合国国际货物销售合同公约(“CISG”) (但是瑞典对CISG的第二部分“合同订立”进行了保留)。

外商投资

外国投资在瑞典受到地方和中央政府的广泛鼓励。瑞典投资促进署(“ISA”)以及瑞典贸易委员会均协助外国公司在瑞典进行投资或者从事商业活动。

外汇管制和货币法规

瑞典无外汇管制和货币(管制)的法规。

补贴和激励措施

瑞典公司和外国公司均可以获得多种经济资助在瑞典设立公司或拓展业务，上述经济资助包括补贴、贷款和信用担保等等。

经营实体

外国公司或个人通常可以通过一家瑞典子公司或分支机构在瑞典开展业务。一般而言，在瑞典进行经营活动不需要营业执照，某些特殊行业除外，如保险、银行金融服务等，但经欧盟其他国家批准的投资者可从欧盟各国对上述营业执照的相互承认而获益。

Legal system

The Swedish legal system is based on a combination of statute and case law.

Sweden has been a full member of the European Union (“EU”) since 1 January 1995. Thus, European Union law is part of the Swedish legal system.

Sweden has acceded to a number of international treaties and conventions, including the UN Convention on the International Sale of Goods (“CISG”) (Sweden has not however acceded to Part II of CISG Formation of Contracts).

Foreign investment

Foreign investment in Sweden is widely encouraged by local and central government.

The Invest Sweden and the Swedish Trade Council assist foreign companies seeking to invest or do business in Sweden.

Exchange control and currency regulations

There are no exchange control and currency regulations.

Grants and incentives

There is a wide range of financial incentives available to assist both Swedish and foreign-owned companies to establish or expand their business in Sweden. These incentives include grants, loans, credit guarantees, etc.

Business entities

Business activities conducted by foreign companies or individuals in Sweden are usually conducted through a Swedish subsidiary or branch. Generally, no operating licences are required to conduct business in Sweden. There are exceptions for specific areas such as insurance, banking and financial services, etc. although investors approved by other EU countries may benefit from mutual recognition of such licences.

有限责任公司

最普遍的商业组织形式为有限责任公司(Sw. aktiebolag或者AB)，除个别特殊情况外，股东个人对公司债务不承担责任。有限责任公司分为上市公司和私营公司(非上市公司)。只有上市公司可以公开发行股票或其他证券。有限责任公司由一名或多名发起人设立，发起人必须符合某些资格要求：

- 居住于欧洲经济区 (“EEA”)；或者
- 为一瑞典法律实体；或者
- 为在EEA设立的一法律实体，其在EEA注册并设有公司总部，或其主要活动在EEA开展。

设立在EEA的合伙组织，如果在该合伙组织中承担无限责任的各合伙人都居住于EEA内，则该合伙组织可作为发起人。

瑞典公司登记办公室(Sw.Bolagsverket) (“登记办”)可对上述符合条件的人员以外的其他人员免除限制，使其能够成为发起人。

发起人应当准备并签署公司成立协议书，并在六个月内递交于登记办，随后公司即可取得法律实体地位。但是，通过瑞典有限责任公司开展业务的最通常方式是并购一家所谓的“壳公司”。

瑞典有限责任公司的执行董事必须是欧洲经济区的居民。然而，登记办在下述情况下将给予例外待遇：如果公司的代表都不是瑞典居民的，则公司董事会须通过正当程序授权该所属区区域内的一位居民作为公司代表，代表公司接受相关服务。

股东和资本

对股东的人数和国籍并无限制。股东有权通过非上市股东协议书和/或(在某程度上)通过公司章程规范相互关系。

股东通过股东大会行使股东权利。大多数决议可简单多数通过，但某些决议，如修改章程，则需特定多数才可通过。

除非章程另有规定，所有股份具有同等权利。章程可以规定不同的股份种类，即享有对公司资产或利润的不同权利，或者不同的投票权。

根据有关的强制性规定，上市公司可以回购或出售其股份。

Limited liability companies

The most common form of business association is a limited liability company (*Sw. aktiebolag or AB*), where, subject to certain limited exceptions, the shareholders are not personally liable for the obligations of the company. Limited liability companies are divided into public and private companies. Only public companies may issue shares or other securities to the public. A limited liability company is formed by one or more founders who must meet certain qualification requirements. A founder must be:

- a person resident in the European Economic Area (“EEA”); or
- a Swedish legal entity; or
- a legal entity established in the EEA having its seat and head office or its main activities in the EEA.

A partnership, established in the EEA, may act as founder only if each partner with unlimited liability is resident within the EEA.

The Swedish Companies Registration Office (*Sw. Bolagsverket*) (the “Registration Office”) may grant an exemption to other persons than those qualifying under these rules to act as founders.

The founders must prepare and sign a deed of formation. The deed must be submitted for registration at the Registration Office within six months following which the company acquires the status of a legal entity.

However, the most common method of starting a business through a Swedish limited liability company is by acquiring a so-called shelf company.

The managing director of a Swedish limited liability company must be resident in the EEA. However, the Registration Office may grant an exemption from this requirement. If none of the company’s representatives is resident in Sweden, the board of directors must appoint a duly authorised representative resident in this jurisdiction to accept service on behalf of the company.

Shareholders and capital

There are no restrictions on the number, or the nationality, of shareholders. Shareholders are entitled to regulate their relations by non-public shareholders’ agreements and/or, to a certain extent, in the company’s articles of association. Shareholders’ rights are exercised at general meetings. Most resolutions are passed by simple majority but certain resolutions, such as a resolution to amend the articles of association, require a qualified majority.

All shares carry equal rights unless otherwise prescribed in the articles of association. The articles of association may prescribe different classes of shares, i.e. different rights to participate in the assets or profits of the company or different voting rights.

董事会或中央证券登记机关（如果公司的股份在该登记机关登记）应对公司的所有股份和股东进行登记。上市公司股本必须至少为500,000瑞典克郎（约为75,000美元），私营公司至少为50,000瑞典克郎（约为7,500美元）。

财务报告和审计要求

年度审计报告，包括一份董事报告，损益表和资产负债表应于年度股东大会通过年度财务账目后不迟于一个月内向登记办递交。有关公司董事、董事长、常务董事、审计师、章程或名称的变更，以及股份的分配、回购或公司股本的减少均应按规定向登记办进行备案。

2010年，相关规定有所修改，使较小型的公司（即至少符合以下三个条件中两项的公司：（i）拥有不超过3名员工（ii）每年营业额不超过三百万瑞典克郎，以及（iii）资产负债表余额总计不超过一百五十万瑞典克郎）可以不指定审计师。

董事会——会议和授权

上市公司以及某些金融机构，如银行和保险公司的董事会必须由至少三名董事组成。私营公司的董事会可由三名以下董事组成，但至少任命一名常务董事。除非获得登记办特许，大多数董事和执行董事必须居住于EEA。

如果董事会由一名以上董事组成，则其中一名必须担任董事长，董事长应确保在必要时或者在董事或执行董事提议时召开董事会会议。

上市公司必须委派执行董事，私营公司可以委派执行董事。上市公司或瑞典金融监管机构监管的公司，其执行董事不得同时兼任董事会董事长。执行董事根据董事会指示负责公司的日常经营，并被授权就公司的日常经营事务作为公司的代表并代表公司签字。

Subject to certain statutory restrictions, public companies may repurchase or sell their own shares. The board of directors, or a central securities depository (if the company's shares are registered with such depository), is required to maintain a share register of all of the company's shares and shareholders.

Public companies must have a share capital of at least SEK 500,000 (approx. USD 75,000) and private companies must have a share capital of at least SEK 50,000 (approx. USD 7,500).

Financial reporting and auditing requirements

An audited annual report comprising a directors report, profit and loss account and balance sheet must be submitted to the Registration Office not later than one month after the annual accounts have been adopted by the annual general meeting. Any changes regarding the company's directors, chairman, deputy directors, auditors, articles of association or name and any allotment or redemption of shares or reduction of the company's share capital must be filed with the Registration Office in due course.

In 2010, the rules changed so that smaller companies (which meet at least two of the following three criteria i.e. no more than (i) three employees, (ii) SEK 3 million annual return, and (iii) SEK 1.5 million balance sheet total) do not need to have an auditor.

The board of directors – meetings and authority

The board of directors of public companies and certain financial institutions such as banks and insurance companies must consist of at least three directors. In private companies the board may consist of less than three directors, provided that at least one deputy director is appointed. A majority of the directors, and the managing director, must be resident in the EEA unless an exemption is granted by the Registration Office.

If the board consists of more than one director, one of them must be appointed chairman. The chairman's duties include ensuring that board meetings are held when necessary or at the request of a director or the managing director.

A managing director must be appointed in public companies and may be appointed in private companies. In public companies or companies regulated by the Swedish Financial Supervisory Authority, the managing director cannot concurrently act as the chairman of the board. The managing director is responsible for the day-to-day management of the company pursuant to the directions and instructions issued by the board and is always authorised to represent and sign on behalf of the company in relation to the day-to-day management of the company's affairs.

对私营公司中职工在董事会中的代表，法律有强制性的规定。如果公司职工人数超过25名，职工有权通过工会委派两名董事以及两名副董事；如果公司职工人数超过1000名，则为三名董事以及三名副董事。

董事的职责

董事会负责公司的组织以及公司事务的管理。尤其必须确保公司财务记录、资金管理和财务事项的恰当处理。

董事负有诚信信托义务，应以公司的最佳利益效忠公司。

董事会成员或者执行董事在履行自身职责时因故意或过失而导致公司遭受损失的，应对此负责。

承担上述责任的前提是相关行为人的行为或过失必须违反了瑞典公司法案、瑞典年度报告法案或者公司章程。

董事会或董事会授权的个人有权对外代表公司并代表公司签字。

投票

为了达到法定人数，董事中的大多数或者章程规定的更多的人数均应出席。除非章程规定特定多数，董事会可以采取简单多数通过决议。若全体董事均无法出席董事会，为使某项决议被采纳，则列席董事会并投赞成票的董事必须代表全体董事的三分之一以上票数，方能通过一项决议，除非章程另行规定。

母公司责任

母公司一般不对其子公司的债务和责任负责。但是在少数情况下，最高法院可使母公司承担责任。这种情况通常为子公司资本不足，并由母公司控制从而失去其独立性。

信头要求

公司信头、发票和订单必须标明公司名称、公司在瑞典的注册办公地址以及公司的登记号。上市公司名称必须附有 (publ) 字样，除非公司名称中已有 “publikt” 字样。

In the private sector, there are statutory requirements on board representation for employees, which entitle the employees through their trade unions, to appoint two directors and two deputy directors in companies consisting of more than 25 employees, and three directors and three deputy directors in certain companies with more than 1000 employees.

Directors' duties and liability

The board is responsible for the organisation of the company and the management of the company's affairs. In particular, it must ensure that the company's accounting records, management of funds and financial matters are properly organised.

Directors have a fiduciary duty to act in good faith and in the best interests of the company.

Any member of the board, or the managing director, may be liable in damages vis-à-vis the company where, in the performance of his duties, he wilfully or negligently causes the company to suffer damage. In order for such liability to arise, the act or omission of the person concerned must constitute a breach of the Swedish Companies Act, the Swedish Annual Reports Act, or the articles of association.

The board or any duly authorised representative thereof acts on behalf of the company and signs on behalf of the company in relation to external matters.

Voting

In order to constitute a quorum, a majority of the directors - or a higher number if stipulated in the articles of association - must be present. Unless the articles of association require a qualified majority, the board may adopt resolutions by simple majority. If all board members are unable to attend a board meeting then in order for a resolution to be adopted the directors present and voting in favour of such resolution must represent more than a one-third majority of all the directors unless otherwise prescribed by the articles of association.

Parent company liability

A parent company is generally not liable for the debts and liabilities of its subsidiary. However, in a few cases the Swedish Supreme Court has held the parent company liable. In these cases the subsidiaries were undercapitalised and dominated by the parent company to such an extent that they had substantially abrogated their independence from the parent company.

Letterhead requirements

Company letterheads, invoices and order forms must state the name of the company, the place in Sweden where the registered office is located and the company's registration number. A public company's name must be accompanied by the addition "(publ)" unless the company's name contains the word "publikt" (public).

注册办公室

章程必须注明公司在瑞典的注册办公地址。注册办公地址的任何变更必须通知登记办。

在诉讼活动中，除非法律规定或参与诉讼的当事人另有协议约定，公司受注册办公室所在地的地区法院管辖。

分支机构

外国公司或个人可通过在瑞典设立分支机构 (Sw. *filial*) 在瑞典开展业务活动。分支机构必须以独立商号进行经营，独立商号必须包括“*filial*”字样和国别，并且在登记办登记。

分支机构应在执行董事的指示下设置。执行董事必须居住在EEA，但是登记办可以免除该项要求。如果执行董事并非居住于瑞典，则外国公司必须委派一名居住于瑞典的人员，并授权其代表外国公司接受服务。瑞典目前正在修改其关于分支机构的法规，新法规预计于2011年年底生效。新法规的生效将为外国实体在瑞典开展业务提供便利。

合伙组织

两方或多方可以通过合伙 (Sw. *handelsbolag* 或者 *HB*) 共同开展业务，所有合伙人对合伙义务承担共同连带责任。

有限合伙 (Sw. *kommanditbolag* 或者 *KB*) 为一名或多名合伙人对合伙的债务和责任不承担个人责任，但至少一名合伙人必须承担无限责任。其余合伙人的责任仅限于其未付的登记出资额。合伙和有限合伙经登记后成为法律实体。

财务

公司可以选择任何12个日历月的期间作为会计年度。账簿必须保留在瑞典并至少保存十年。

Registered offices

The articles of association must specify the place in Sweden where the registered office is situated. Any change of address must be notified to the Registration Office.

In legal proceedings the company will be subject to the jurisdiction of the district court in which the registered office is located, unless otherwise prescribed by legislation or by agreement between the parties to the litigation.

Branches

A foreign company or private individual may conduct business activities in Sweden through a Swedish branch (Sw. *filial*). Branches must operate under a separate trading name which must include the word “*filial*” and the country of origin and the trading name must be registered with the Registration Office.

The branch must be placed under the direction of a managing director. The managing director must be resident in the EEA. However, the Registration Office may grant an exemption from this requirement. If the managing director is not resident in Sweden then, the foreign company must appoint a person resident in Sweden authorised to accept service on behalf of the foreign company.

The Swedish rules in respect of branches are currently under revision and new rules are expected to enter into force in late 2011, which will facilitate matters for foreign entities conducting business in Sweden.

Partnerships

Two or more parties may jointly conduct business through a partnership (Sw. *handelsbolag* or *HB*) whereupon all partners are jointly and severally liable for the partnership's obligations.

A limited partnership (Sw. *kommanditbolag* or *KB*) is a partnership where one or more of the partners are not personally liable for the debts and liabilities of the partnership. At least one partner must assume unlimited liability. The remaining partners' liability is limited to the amount of their unpaid registered contributions. Partnerships and limited partnerships become legal entities upon registration.

Accounting

Companies may elect any twelve month calendar period as their financial year. The accounts must be kept in Sweden and be retained for at least ten years.





收购

除瑞典公司法中的一般规定外，对非上市公司的收购没有特别规定。该类收购取决于章程或者股东协议中的特别规定。

上市公司的收购主要由瑞典工商证券交易委员会签发的所谓“收购规则”所规范。

信息来源

有关公司的信息有几种公开来源，包括公开的贸易和工业登记、法院记录、股东登记等。获得这些信息通常是免费的或只需少许管理费用。

除此之外，上市公司有全面而持续的义务披露公司相关信息和公开宣告重要决定和事件。

合同前谈判

在收购前，各方可准备一份谅解备忘录或者一份意向书。这些文件通常含有与交易谈判有关的条款，如锁定条款、保密条款等。

竞争法

发生下列情况，必须向瑞典竞争管理机构

(Sw.Konkurrensverket)进行并购和收购申报：

(1) 交易导致一家或多家企业或商行的控制发生持续变化（包括兼并、收购占控制地位的股权、全面合资以及使一家企业或商行的控制权发生实质变化的行为）；

(2) 在前一会计年度中，所有相关企业在瑞典的营业额超过10亿瑞典克朗；并且

(3) 在前一会计年度中，至少两家相关企业在瑞典的营业额各自超过2亿瑞典克朗。

但是如果公司合并发生在在欧盟层面上，即符合欧共体兼并条例设定的标准，则瑞典的公司合并控制条例就不再适用。

Acquisitions

Acquisitions of unlisted companies are not governed by any specific rules save for the general rules contained in the Swedish Companies Act. Such acquisitions may, however, be subject to specific provisions in the articles of association or in shareholders' agreements.

Acquisitions of listed companies are primarily regulated by the so-called Takeover Rules issued by the Swedish Industry and Commerce Stock Exchange Committee.

Sources of information

There are several open sources of information on companies, including the public Trade and Industry Register, court records, shareholders' registers, etc. Information from these sources may often be obtained free of charge or for a minor administrative fee.

In addition, listed companies are subject to extensive continuing obligations relating to disclosure of certain information about the company and public announcements regarding important decisions and events.

Pre-contractual negotiations

The parties may prepare a memorandum of understanding, or a letter of intent, before an acquisition. These documents commonly contain provisions related to the negotiation of the transaction such as "lock-up" and confidentiality clauses.

Competition law

Notifications of mergers and acquisitions to the Swedish Competition Authority (Sw. *Konkurrensverket*) are mandatory if:

1) The transaction effects a lasting change in the control over one or several undertakings or businesses (including mergers, acquisitions of a controlling interest, full-function joint ventures and operations that bring about a change in the quality of control over an undertaking or business);

2) the aggregate turnover in Sweden of all undertakings concerned during the preceding financial year exceeds SEK 1 billion; and

3) at least two of the undertakings concerned each had a turnover in Sweden during the preceding financial year exceeding SEK 200 million.

Please note that the Swedish concentration control rules are not applicable if the concentration has an EU dimension, i.e. if it satisfies the thresholds set out in the EC Merger Regulation.

在申报前禁止实施交易。然而，对于未进行申报的行为并无直接制裁。通常惯例是在合并发生后并在完成之前进行申报，以防合并因被禁止而失效。此外在竞争管理机构调查期间，有“暂停交易”的义务。竞争管理机构可以要求各方针对特定交易，根据符合10亿瑞典克朗标准的要求进行申报，而非根据符合2亿瑞典克朗标准的要求进行申报。

手续（收购私营公司）

对于收购公司股份或资产的合同无特殊要求，但通常的方式是以书面协议载明交易的条款和条件。股权转让应在目标公司的股权登记册中进行登记。

为保护收购方不受出让方债权人的主张，有必要将股权证合法背书给收购方。

如果收购一家被监管企业（例如银行、保险公司、基金公司等）的“合格股权”（通常指超过10%的股份或表决权），则该收购应当获得瑞典金融监管局的事先批准。

手续（收购上市公司）

若一个自然人或法律实体，无论其国籍，购买或出售在纳斯达克OMX证券交易所、其他证券交易所或一个规范的证券市场上市的公司股票，当累计持股超出或减少至一定限额时应告知该上市公司和瑞典金融监管机构。若持有上市公司股票（包括持有特殊金融工具）达到、超过或者减少至公司全部股份或投票权的百分之五，百分之十，百分之十五，百分之二十，百分之二十五，百分之三十，百分之五十，百分之六十六又三分之二或者百分之九十，则根据法律规定需要进行公告。公告必须在相关交易完成后的下一个交易日内发出。

如果收购方的持股达到或超过上市公司投票权的百分之三十，瑞典证券市场（收购竞标）法规定收购方有义务发出公开要约收购所有剩余股票。

税收适用

股份和资产交易或出售所得通常需要纳税。

——公司所持股份收益通常免税。

There is a prohibition on implementation before notification. However, there are no direct sanctions for failure to notify. It is normal practice to submit the notification when the concentration occurs and prior to completion, since a prohibition will render the concentration invalid. There is a standstill obligation during the Competition Authority's investigation.

The Competition Authority may order the parties to notify a particular transaction that satisfies the SEK 1 billion threshold but not the SEK 200 million threshold.

Formalities (private company acquisitions)

There are no requirements governing an agreement to acquire shares or a company's assets. However, it is customary to set out the terms and conditions of the transaction in a written agreement. A share transfer must be registered in the share register of the target company.

In order for the purchaser to gain protection from the seller's creditors it is necessary to transfer the share certificates, duly endorsed, to the purchaser.

An acquisition of a "qualified holding" (normally exceeding 10% of the shares or the votes) of a regulated company (banks, insurance companies, fund companies, etc.) is subject to the prior consent the Swedish Financial Supervisory Authority.

Formalities (public company acquisitions)

If a natural person or legal entity, irrespective of nationality, acquires or sells shares in a company listed on the NASDAQ OMX Stockholm, another stock exchange or on a regulated market, the listed company and the Swedish Financial Supervisory Authority must be notified when the aggregate holdings exceed or fall below certain limits. Notice is required by statute if the shareholding (including holdings of certain financial instruments) in a listed company reaches, exceeds or falls below 5%, 10%, 15%, 20%, 25%, 30% 50%, 66 2/3% and 90% of the total number of shares or votes in the company. Notice must be given not later than the trading day after completion of the relevant transaction.

The Swedish Stock Market (Takeover Bids) Act imposes an obligation on a purchaser of shares in a listed company to make a public offer to purchase all remaining outstanding shares if the purchaser's shareholding reaches or exceeds 30% of the total number of votes in a listed company.

Tax implications

A capital gain arising from a sale or exchange of shares and assets is generally subject to tax.

Capital gains on shares held by companies are in many cases exempt from tax.

主要障碍

一旦公司的整体或部分收购完成，员工及其权利自动转让至收购方公司。

瑞典有限责任公司的税收

一般结构

在瑞典的有限责任公司应就全球范围内的公司收入纳税，税率统一为26.3%。但是对“税收储备基金”进行划款可能会降低实际的税率。计税依据为根据税法调整并经审计的年度收入。公司所得税经事先初步计算后在一年当中定期征收。年度税收申报须在会计年度后的五月二日之前提交。若满足相关条件，瑞典税务机关可以延迟年度税收申报的时间。如果预付款导致多余付款，则多余付款将被退还。

利息

贷款利息一般是可以抵扣的。瑞典没有债务与股权比例的要求，也不会对向海外贷款方支付的利息预扣税款。

在进行了集团内部股权收购之后，若关联方的税率低于10%，则其所提供的贷款利息将受到某种限制。

资本盈余和公司内部红利

合格参股可获得的资本盈余和红利分配免于征收公司税。上述免税适用于瑞典有限责任公司所持的非上市股份。此外，上述免税也适用于上市股份，条件是所持股份至少占分配利润公司的投票权的10%，或者所持股份与持股公司或其他公司（在所有权或组织结构等方面与前述公司密切相关）的业务有关联。但是为使上市股份产生的资本收益免征税收，该股份必须在处置时，至少已被持有一年。在分配红利期间，被持有的股份至少一年连续符合要求标准，则合格的上市

Major pitfalls-acquisition of an entire or part of a business

Employees and their rights are automatically transferred to the purchasing company on the acquisition of the whole or part of a business.

Taxation of Swedish limited liability companies

General structure

Companies in Sweden are subject to corporate tax on their worldwide income at a uniform rate of 26.3%. However, allocations to a “tax allocation reserve” may result in a lower effective tax rate. The tax computation is based on the audited annual accounts adjusted pursuant to provisions in tax legislation. Tax calculated on a preliminary basis is charged regularly throughout the year.

An annual tax return must generally be filed by 2 May of the calendar year following the financial year. The Swedish Tax Agency may grant an extension of time provided certain conditions are satisfied. If the preliminary payments have resulted in an overpayment, this will result in a refund.

Interest

Interest on loans is generally deductible. Sweden does not have any debt to equity ratio requirements nor will withholding tax be charged on interest paid to overseas lenders.

Certain restrictions apply in respect of interest on loans granted by affiliated parties following intra-group share acquisitions provided the lender is subject to a tax rate of less than 10%.

Capital gains and inter-company dividends

Capital gains and dividends on qualifying participations are exempt from corporate tax. The exemption applies to shares held by a Swedish limited liability company provided that the shares are not listed. In addition, it applies to listed shares where the shareholding represents at least 10% of the distributing company’s voting rights or the shareholding is connected with the business conducted by the shareholding company or by another company which, taking into account ownership or organisational circumstances, may be deemed to be closely associated with the former company. However, in order for a capital gain on listed shares to be exempt from tax, the shares must have been held for at least one year at the time of disposal. Dividends on qualified listed shares are tax exempt provided that the shares are held and continuously satisfy the qualification criteria for at least one year during which the dividend is distributed. Shares held as inventory

股份的分红可以免税。以库存资产方式持有的股份不符合免税条件。海外来源的红利适用特别规定。

预提所得税

支付给在瑞典没有住所的股东的红利，须预提所得税，税率为30%。但是根据欧盟母公司指令和现有的税收协定，预提所得税可以通过汇款时直接扣除的方式或者通过申请退税的方式予以减免。合格投资的红利，例如分配给外国公司的非上市股份的红利通常免征预提所得税。

税收损失

经营损失可冲抵营业收入（包括资本盈余）。对于损失结转无时间限制。

——海外投资的资本损失不可以抵扣。其他股份和证券的资本损失仅从该项投资的资本盈余中抵扣。

——处置不动产的资本损失通常仅从不动产的资本盈余中抵扣。

——在公司的所有权或控制发生变化时，损失结转将受到一定限制。

税收储备基金

对绝大多数公司而言，向税收储备基金的划款可从公司营业收入中扣减。每个年度的划款将单独成立一个基金。每个年度划款的最高额为公司净利润的25%。自划款年度之后的六年内，每笔储备基金必须保留为应纳税所得。

税收储备基金的征税标准为：每一年储备基金的2.04%可作为收入征税。

转让定价

瑞典法律关于转让定价是基于所谓的“公平交易原则”。在此原则下，如果和其他非相关方之间的约定相比，一家瑞典公司应在瑞典的应纳税额因合同规定而减少，则税务机关可以调整瑞典公司的应纳税额。瑞典公司有义务保留其与关联方进行的跨境交易的转让定价文件。

assets do not qualify for the exemption. Special requirements apply to foreign source dividends.

Withholding tax

Dividends distributed to non-resident shareholders are subject to withholding tax at the rate of 30%. However, due to the EU Parent Subsidiary Directive and existing tax treaties, the tax liability is often relieved or eliminated, either by way of a direct reduction of the tax deducted on remittance or by way of a refund following application. Dividends from qualifying participations, i.e. dividends on non-listed shares distributed to foreign companies will normally be exempt from withholding tax

Tax losses

Operating losses may be set-off against business income (including capital gains). Losses may be carried forward indefinitely.

Capital losses on qualifying participations are not deductible. Capital losses on other shares and securities can only be set off against capital gains on such investments. Capital losses on the disposal of real estate can normally only be set-off against capital gains on real estate. Restrictions are imposed on the use of losses carried forward in case of a change of ownership or control of a company.

Tax allocation reserve

Allocations to “tax allocation reserves” are deductible from business income for most companies. Each annual allocation will create a separate reserve. The maximum annual allocation is 25% of the company’s net profits. Each reserve must be reversed as taxable income within six years of the year of allocation.

Tax allocation reserves are taxed on a standardised basis under which 2.04 % of the reserves are taxable as income on an annual basis.

Transfer pricing

Swedish law in respect of transfer pricing is based on the so-called arm’s length principle. Under this principle, the Swedish Tax Agency may adjust the income of a Swedish company if its taxable income in Sweden is reduced as a result of contractual provisions that differ from those that would be agreed by unrelated parties.

Swedish companies are obliged to maintain transfer pricing documentation for cross-border transactions with affiliated parties.

其他税收形式

增值税

对于在瑞典从事商务活动过程中提供的商品和服务征收增值税。进口到瑞典的商品也征收增值税。增值税税率一般为25%，某些商品和服务免征增值税或者以低税率征收（例如书籍和食物）。不动产销售、保险金融服务、医疗服务和一些教育服务免征增值税。

印花税和资本税

房地产转让和抵押登记需交印花税。就房产而言，个人交易按1.5%，单位交易按4.25%征收。抵押的印花税率率为2%，而公司抵押（与浮动抵押相类似）的印花税率率为1%。股份发行、转让或者股份增资不征收资本税。

房地产税

工业用地、非居住用公寓房、某些未开发地块、有租赁期限的地块以及在建的公寓楼的房地产税的征收比例为征税估值的0.4%-1%。

对于居住用公寓楼，当地强制收费(Sw. kommunal fastighetsavgift)为每套公寓收取1,200瑞典克朗或楼房的征税估值的0.4%，取两者中数额小的。新建公寓享受收费减、免的优惠。

分支机构的税收

原则上，分支机构与瑞典的有限责任公司一样征税。分支机构汇回总部的利润免征预提所得税。

—— 分支机构的账目必须独立于外国公司的账目。

雇佣

一般规定

瑞典劳动力市场由法律法规和通过集体协商合同进行规范。工会传统上在瑞典拥有强有力的地位。尽管强制性的法律和/或集体协商合同规定了雇佣的基本条款，雇主仍应当向雇员书面提供有关雇佣的重要条

Other forms of taxation

VAT

Value added tax (VAT) is charged on the supply of goods and services effectuated in Sweden in the course of business. Goods imported into Sweden are also subject to VAT. The rate of VAT is normally 25%. Some goods and services are exempted from VAT or are taxed at a lower rate (e.g. books and food). The sale of real estate, insurance and financial services, health services, and some educational services are tax exempt.

Stamp duty and capital taxes

Stamp duty is levied on the transfer of real property and the registration of mortgages. As regards real property, the standard rates are 1.5% for individuals and 4.25% for legal entities. The rate on mortgages is 2% while the rate on a corporate mortgage (which bears certain similarities to a floating charge) is 1%. No capital tax is payable on the issue of shares, on an increase of share capital, or on the transfer of shares.

Real estate tax

Real estate tax ranging from 0.4% up to 1% of the tax assessment value is levied on industrial premises, non-residential apartment buildings, certain undeveloped plots, leasehold sites, and for apartment buildings under construction.

As regards residential apartment buildings, a local authority charge (Sw. *kommunal fastighetsavgift*) is levied at approximately SEK 1,200 per apartment or 0.4% of the building's tax assessment value, whichever is the lower. Newly-built apartment buildings are subject to a reduced fee or are exempted.

Taxation of branches

In principle, branches are taxed in the same way as Swedish limited liability companies. Branch profits remitted to the head office are not subject to withholding tax.

The accounts of a branch must be kept separate from the accounts of the foreign company.

Employment

General

The Swedish labour market is regulated by both legislation and through collective bargaining agreements. Trade unions traditionally enjoy a powerful position in Sweden. Although mandatory law and/or collective bargaining agreements provide the basic terms of employment, the employer must provide the employee with the key terms of employment in writing.

Employees in managerial positions are not covered by the mandatory rules in the Swedish Employment Protection Act

款。—— 身处管理职位的雇员未被雇佣保护法的强制性规定所涵盖，也未被包含在集体协商合同条款之中。对于这些雇员，其雇佣受个人雇佣协议所调整。

工作时间

法律规定一周正常工作时间（除去午饭时间）最多为40小时。在特殊情况下，每周的正常工作时间可以超过40小时，前提是在四个星期内的平均工作时间仍然为每周40小时。但是，四个月总的工作时间（包括加班时间在内）不得超过平均每星期48小时。瑞典工作环境管理机构(Sw. Arbetsmiljöverket)可免除以上规定的限制。

休假

除了银行假日（每年约10个工作日）以外，雇员有权每年带薪休假至少25天。身处管理职位或类似职位的雇员，或者被要求自行安排工作时间而因此无加班工资的雇员通常根据其职位每年补偿三至五个额外的休假日。

病假工资

雇主应当支付雇员每次病假的前两周内的病假工资，但病假第一天的工资不计。前两周内的病假工资应至少为工资的80%。

病假前两周以后的病假工资由瑞典国家社会保险机关(Sw. Forsäkringskassan)负责。

所有国家资助的病假补偿都有上限，2011年，该上限为至多每年321,000瑞典克朗（约为47,910美元）的80%。对于授薪雇员来说，该上限通常低于实际薪水的80%，因此，雇主提供特定额外补偿的情况也很普遍，通常最高至病假第90天的工资。集体协议合同通常也会规定此等额外补偿。

生育假

父母双方有权获得总共480天的带薪假期，可由父母双方自由共享，并可在子女年满八岁前的任何时间内使用。其中父母亲双方各有60天为指定假期，如果父亲或母亲不享用该60天，将丧失该60天的假期。生育假期间的工资由国家支付，一般大约为休假父母工资的80%，最高可达年薪的80%，即428,000瑞典

and are excluded from the terms of collective bargaining agreements. For these employees, the employment is governed by the terms of the individually negotiated employment agreement.

Working hours

The statutory maximum ordinary working hours are 40 hours per week, excluding lunch. Under special circumstances, ordinary working hours may exceed 40 hours per week as long as the average is 40 hours per week during a four week period. However, the total working hours (including, *inter alia*, overtime hours) may not average more than 48 hours per week for a period of four months. The Swedish Work Environment Authority (Sw. *Arbetsmiljöverket*) may grant an exemption from the rules mentioned above.

Holiday entitlement

Employees are entitled to paid annual vacation of a minimum of 25 days in addition to bank holidays (roughly ten working days per year). Employees who occupy a managerial or comparable position or who are entrusted to organise their own working hours and are therefore not entitled to overtime pay, are normally compensated with three to five additional vacation days per year depending on position.

Sick pay

Employers must pay sick pay during the first two weeks of each period of sick leave, except for the first day, which is not remunerable. The sick pay during these two weeks shall amount to at least 80% of the salary. The Swedish National Social Insurance Office (Sw. *Försäkringskassan*) is responsible for sick pay after the first two weeks of sick leave.

All state funded sick compensation is capped. For 2011 the maximum annual amount on which sick pay is based is approximately 80% of SEK 321,000 (approx. USD 47,910). For salaried employees, the cap is often lower than 80% of the actual salary, and thus it is not uncommon that the employer provides certain additional compensation, normally up to the 90th day of sick leave. It is also common for collective bargaining agreements within this sector to provide for such additional compensation.

Parental leave

Parents are entitled to a total of 480 days paid leave, which can be shared between them freely and used at any time before the child reaches the age of eight. However, 60 days of the leave are earmarked for each parent. If a parent does not use his/her 60 days, they will be forfeited.

Payment during any period of parental leave is funded by the state and generally amounts to 80% of the salary for the parent who is on leave. However, it is capped at a maximum of approximately 80% of an annual salary of SEK 428,000,

克朗，每月28,500瑞典克朗（约为4,250美元）。雇主支付额外补偿以弥补正常工资和社会保险补偿之间差额的现象也很普遍。

返回工作时，父母有权在原同等条款和条件下恢复雇佣关系。父母也有权最多减少25%的工作时间（期间无报酬），直至子女年满八岁，或者直至子女上学第一年完毕，以最先发生的情况为准。

解雇

根据强制性法律规定，雇主解雇雇员必须基于客观情况。这些客观情况必须基于经济方面、技术方面或者组织方面的原因，即：人员过剩，或者个人原因，例如严重不当行为或者不忠诚行为。立即解雇仅在雇员对雇主有重大失职时才有可能发生。在人员过剩的情况下，原则通常是“后进先出”，但该原则也存在例外情况。

如果雇员是工会成员（或者雇主受集体协商合同所约束）在采取行动解雇雇员之前，雇主必须同雇员所参加的工会进行协商。无论解雇基于何种原因，本项规则均适用。

解雇通知必须包含某些规定的信息。通知的期限通常为一至六个月，视雇佣期限而定。根据某些集体协商合同，如果雇员达到一定的年龄并已被雇用一定年数，该通知期限可以延长。

在错误解雇的情况下，雇主可能将支付赔偿金，通常为16到32个月的工资。

忠诚和限制条款

集体协商合同规定了在雇佣期间雇员保守秘密和限制竞争的义务。这些要求也是沿用已久的习惯。除此之外，关键岗位雇员的雇佣合同经常含有雇员承诺，在雇佣关系终止后的一定期限内雇员不得从事与雇主经营业务相竞争的业务。在瑞典，没有特别的立法禁止此种条款，但是，在瑞典合同法案中有一项针对性的规定，即：如若上述限制竞争条款被法院认为不合

i.e. SEK 28,500 (approx. USD 4,250) per month. It is not uncommon that the employer pays certain additional compensation to cover the gap between the ordinary salary and the compensation from the social insurance office.

On returning to work, parents are generally entitled to resume their employment on the same terms and conditions. Parents are also entitled to reduce their working time by up to 25% (without pay) until the child reaches the age of eight or until the completion of the child's first year of school, whichever occurs first.

Dismissal

According to mandatory law, a dismissal by the employer must be based on objective grounds. These grounds must be based on either economic, technical or organisational reasons, i.e. redundancy, or personal reasons, for instance serious misconduct or disloyalty. Summary dismissal is only possible when the employee has grossly neglected his or her duties towards the employer. In a redundancy situation, the principle of “last in-first out” generally applies, although the principle is subject to certain exceptions.

If the employee is a member of a trade union (or if the employer is bound by a collective bargaining agreement) the employer must initiate and complete consultations with the union of which the employee is a member before any action to dismiss the employee is taken. This rule applies irrespective of the cause of the planned dismissal.

A notice of dismissal must include certain prescribed information. The period of notice normally varies between one and six months, depending on the duration of the employment. Under certain collective bargaining agreements, this period is prolonged when the employee has reached a certain age and has been employed for a certain number of years.

In case of wrongful dismissal, the employer might be liable to pay damages. Normally such damages range from 16 to 32 months' salary.

Loyalty and restrictive covenants

The collective bargaining agreements include obligations for the employee to observe confidentiality and to refrain from competition during employment. These principles are also well established practice. In addition, employment contracts for employees in key positions may include an undertaking by the employee restricting him/her from entering into any business competing with the business of the employer for a certain period after the termination of employment. There is no specific legislation in Sweden to prohibit such clauses however there is a provision in the Swedish Contracts Act to the effect that a covenant prohibiting competition can be modified or set aside to the extent a court of law finds

理，法院可以修改或取消该条款。瑞典的案例法表明为使上述条款具有法律效力，限制期至多为雇佣关系终止后的一到两年，并且，应给予雇员补偿，以弥补在限制期内给其造成的不便。

劳动成本

所有雇主必须缴纳国家社会保障费，2011年约为雇员工资总额的31%。雇主支付雇员的退休养老金的现象也很普遍，对于该项付费，社会保障支出大约为支付数额的24%。

海外雇员

非EEA国家公民的外籍人员，必须有工作许可证才可在瑞典工作。工作许可证通常在前往瑞典之前就应获得。对重要职位的外籍管理人员和专家有税收优惠，可免除外籍雇员一季度工资以及某些福利费用的税收。外籍雇员的免税期在雇主申请后可获得，至多为三年。

所得税

瑞典的居民就全球范围内的所得缴纳瑞典个人所得税。但可根据现行的避免双重征税协定作出修改。所得税分为国家所得税（税率为20%-25%）和地方所得税（税率为27%-34%）。

——假定地方平均税率为32%，2011年收入中380,200瑞典克朗以下的部分，有效所得税税率为32%。538,800至526,200瑞典克朗之间的收入部分税率为52%（地方所得税税率32%加上国家所得税税率20%）。超过562,200瑞典克朗收入部分的税率为57%（地方所得税税率32%加上国家所得税税率25%）。每年将对收入界限进行调整。

——投资收入（红利收入和净利息收入）以及资本收入将按照30%的统一税率作为资本收入征税。紧密控制的股份和红利所得的资本盈余将适用特别的条例。

营销安排

代理商

代理商在瑞典受1992年生效的，执行欧盟有关商业代理指令的瑞典商业代理法案保护。除非签署了有固定期限的代理协议，（如果委托人要终止协议应当提前通知代理商），在协议第一年的通知期为一个月，

it unreasonable. For a restrictive covenant to be legally enforceable, Swedish case law indicates, *inter alia*, that the covenant must be limited to a maximum of one to two years after the termination of the employment and that certain compensation must be paid for the inconvenience caused to the employee during the term of the restrictive covenant.

Cost of employment

The employer must pay a national social security contribution, which for 2011 amounts to approximately 31% of the employee's gross salary. It is also common for employers to pay contributions to employee pension schemes. The social security contribution on such payments is approximately 24% of the amount contributed.

Overseas employees

Foreigners other than citizens of EEA countries must have a work permit in order to work in Sweden. Work permits must normally be obtained before travelling to Sweden. There are tax incentives for overseas key position managerial employees and experts exempting one quarter of the overseas employee's wages and the full amount of certain employment benefits from taxation. The exemption is available upon application from the employer and for a maximum period of three years.

Income tax

Swedish income tax is payable by all Swedish residents on their worldwide income. This may be subject to modification as a result of existing tax treaties for the avoidance of double taxation.

Income tax is payable as national income tax (20-25%) and municipal income tax (27-34%). Assuming an average municipal tax rate of 32%, the effective rate of income tax in 2011 is 32% on the first SEK 380,200 of the annual income. Additional income up to SEK 538,800 is taxed at 52% (municipal tax 32% plus national tax 20%) and income above SEK 562,200 is taxed at 57% (municipal tax 32% plus national tax 25%). The income brackets are adjusted annually.

Investment income (dividend income and net interest income) and capital gains are taxed as income from capital at a flat rate of 30%. Special rules apply to capital gains resulting from the disposal of shares in closely held companies and on dividend income from such companies.

Marketing arrangements

Agency

Agents are protected in Sweden by the Swedish Commercial Agency Act, which came into force in 1992, implementing the EC Commercial Agency Directive. Unless an agency

在这之后，每一协议年度相应地增加一个月的通知期（但最多不超过六个月）。

如果代理协议期满或终止，在某些情况下，代理商有权就代理协议终止后所缔结的合同提取佣金。此外，在终止程序中，代理商可能有权获得相当于前五年内代理商平均报酬的一年补偿。

分销

瑞典无分销的法律规定。案例法提示分销商有权要求给予合理期限的通知而终止分销协议。

如果分销商成为供应商销售组织之一并且分销商对供应商具有广泛义务，商业代理法案以类推形式可以参照适用，但是，对此并无明确的权威性。双方对条款的自由协商在某种程度上受竞争法的限制。与欧盟法在很大程度上相对应，纵向协议不受某些限制约束。

特许经营

根据瑞典特许经营权人（信息要求）法的规定，特许经营权人在签订特许经营合同之前的一段合理时间内必须提供给有意愿签订特许经营合同的被特许人最低要求的特定信息。如果特许经营权人未能履行提供特定信息的义务将会被要求提供这些特定信息，否则将被处以罚款。通过要求其成员遵守职业规范，瑞典特许经营协会（网址：www.franchiseforeningen.se）在行业自律方面起着重要作用。就竞争法而言，与欧盟法在很大程度上相对应，纵向协议不受某些限制约束，这些豁免性规定也同样适用于特许经营。

知识产权

知识产权由一系列的特别法律所保护。知识产权侵权行为将被追究民事和刑事责任。

专利

专利事务受瑞典专利法管辖。专利申请应递交专利和

agreement is entered into for a fixed term, the notice period is one month during the first contract year and thereafter an additional month is added for each contract year up to a maximum of a six month notice period.

When an agency agreement has either expired or been terminated, the agent may under certain circumstances be entitled to commission in respect of contracts concluded after the termination of the agreement. In addition, the agent may be entitled to a one year indemnification of an amount up to the equivalent of the average of the agent's remuneration during the preceding five years.

Distribution

There is no specific legislation governing distributorships in Sweden. Case law indicates that a distributor is entitled to a reasonable period of notice of termination of the distribution agreement.

The provisions of the Swedish Commercial Agency Act may be applied by way of analogy in cases where the distributor forms part of the supplier's sales organisation and the distributor has extensive obligations towards the supplier. However, there is no clear authority on this. The parties' freedom to negotiate terms is to some extent restricted by competition law rules.

There is a block exemption for vertical agreements broadly corresponding to that which exists in EU law.

Franchising

According to the Swedish Franchisors (Information Requirements) Act, a franchisor must give certain minimum information to an intended franchisee within a reasonable time before entering into a franchise agreement. Failure to furnish such information may result in an order to fulfil such information requirements subject to a conditional fine. The Swedish Franchise Association (www.franchiseforeningen.se) plays an active part in a self-regulating process by requiring its members to comply with stipulated ethical rules. In terms of competition law, there is a block exemption for vertical agreements broadly corresponding to that which exists in EU law, which is also applicable to franchising arrangements.

Intellectual property

Intellectual property rights are protected by a set of specific statutes. Both criminal and civil liability may apply in respect of infringements of such rights.

Patents

Patents are governed by the Swedish Patents Act. Patent applications are submitted to the Patent and Registration Office (Sw. *Patent- och registreringsverket*) ("PRV").

The registration process generally takes around two to three

登记处 (Sw. Patent- och registreringsverket)。登记程序通常需要大约两到三年。虽然根据欧洲理事会 (EC) 第1768/92号和第1617/96号规定, 在医药和植物产业领域的某些产品可被另外授予最长不超过5年的额外保护期, 通常一项专利的最长保护期限为自申请日起20年。专利申请和专利资料管理一般由专利代理人负责, 很少由律师事务所负责。瑞典是巴黎公约、专利合作条约和欧洲专利公约的成员。

商标

商标受商标法管辖。商标通过在专利和登记处登记或通过商标所有权人或被许可方的连续使用可获得排他性的保护。商标登记大约需两年, 登记期限不定, 取决于每十年的续展情况。

瑞典是马德里协定的成员, 并执行欧共体有关商标的规定。此外, 欧共体商标条例在瑞典适用。作为欧共体成员, 有关共同体商标事务, 瑞典同样适用理事会规则(欧共体)40/94。

版权

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版权保护期限为作者或创作人终身以及身故后的七十年。

瑞典是伯尔尼公约和世界版权公约的成员, 而且已经实施了关于在信息社会中协调版权及相关权利某些方面的欧洲指令2001/29/EC。

设计

设计受设计保护法以及有关登记和未登记设计的理事会规定管辖。如果一项设计具备新颖性, 并实质性区别于其他已知设计, 则可在专利和登记处进行登记。在该法案下的设计保护每次为五年期限且到期自动延续。若某设计登记的保护期限不足25年, 则可再续展若干个五年期限从而使总保护期达到25年。

瑞典是巴黎公约和洛迦诺协定的成员。

years. The maximum duration of a patent is 20 years from the date of application although certain products in the pharmaceutical and plant industry may be granted an additional maximum five years of protection based on Council Regulations (EC) Nos 1768/92 and 1610/96. Applications and patent portfolio management are generally handled by patent agencies and only rarely by law firms.

Sweden is a party to the Paris Convention, the Patent Co-operation Treaty and the European Patent Convention.

Trademarks

Trademarks are governed by the Swedish Trademarks Act. Exclusive protection may be obtained either by registration with PRV or by consistent usage by the proprietor or its licensee. It takes approximately six months to register a trademark. The term of registration is indefinite, subject to renewal every ten years.

Sweden is a party to the Madrid Agreement and has implemented the Trade Mark Directive. Furthermore, the EC Community Trade Mark Regulation applies in Sweden. As a member of the European Union, Sweden also applies Council Regulation (EC) 40/94 on the Community Trade Mark.

Copyright

Copyright is governed by the Swedish Copyright Act. No registration or other formalities are required to obtain protection under the Act. Works are protected by copyright upon creation. The author, or creator, may assign economic rights to a work, but certain moral rights remain vested with the author or creator.

Copyright protection lasts for the lifetime of the author or creator and for a period of 70 years thereafter.

Sweden is a party to the Berne Convention and the Universal Copyright Convention, and has implemented European Directive 2001/29/EC on the harmonisation of certain aspects of copyright and related rights in the information society.

Designs

Designs are governed by the Swedish Design Protection Act as well as the Council Regulation on Registered and Unregistered Designs. A design may be registered with PRV if it qualifies as a novelty and differs substantially from other previously known designs. Protection under the Act lasts for automatically renewable terms of five years at a time. Protection which is registered for a term of less than 25 years can be extended for terms of five years in order to provide a total protection time of 25 years.

Sweden is a party to the Paris Convention and the Locarno Agreement.

保密信息和商业秘密

商业秘密保护受商业秘密保护法管辖。该法案规定了未经授权使用商业秘密或泄露商业秘密的刑事和民事责任。

侵权调查

根据权利人或被许可方有合理理由的侵权嫌疑请求书，法院可允许侵权调查。侵权调查通过当地执法部门进行，该执法部门被授权可以查封并扣押与侵权调查相关的物品和文件。

不正当营销

广告及其它营销措施由瑞典营销法和其他针对诸如烟草、医药和酒精特定商品的特殊规范规制。

瑞典营销法包括对一般不正当营销行为的禁止和对某些特定营销行为（诸如各种误导性的营销行为、误导性的对比以及其它某些不公平或不适当的营销行为）的禁止。使用这些不正当的营销手段会面临禁止性命令以停止该等行为，违者将被处以罚款。在有些情况下还会引起对第三方的赔偿责任。

产品责任

产品责任法以欧共体关于缺陷产品责任的指令为基础。该法案对于销售商、生产商、进口商就个人使用不安全产品所造成的人身伤害和个人财产损失施予严格责任。

生产商在某些场合下也承担基于一般民事侵权或合同法的侵权或违约责任。瑞典也通过了基于欧共体关于产品安全指令的产品安全法案，根据该法案，政府机构可以因安全理由而限制或禁止销售和营销某些产品或服务。

争议解决

法院系统

瑞典法院划分为：

- 一般管辖法院（地区法院，上诉法院和最高法院，管辖有关民事和刑事案件，
- 行政法院（郡行政法院、上诉行政法院和高级行政

Confidential information and trade secrets

Protection for trade secrets is governed by the Swedish Trade Secrets Act. The Act prescribes both criminal and civil liability for unauthorised use or disclosure of trade secrets.

Infringement investigation

Upon petition of a proprietor or a licensee showing reasonable cause for suspicion of an infringement, a court may grant leave for a so-called infringement investigation. An infringement investigation is executed through the local Enforcement Authority, which is empowered to seize and retain documents or objects relevant to the investigation.

Unfair marketing

Advertising and other marketing measures are governed by the Swedish Marketing Act, as well as certain other specific regulations regarding products such as tobacco, pharmaceutical products and alcohol.

The Swedish Marketing Act contains prohibitions against unfair marketing in general and against certain specific marketing practices in particular such as various terms employed for the purposes of misleading marketing, misleading comparisons and certain other unfair or inappropriate marketing practices. Use of the unfair marketing practices may result in a prohibitory injunction to cease such use subject to a conditional fine. In certain cases, liability in damages towards third parties may also arise.

Product liability

The Swedish Product Liability Act is based on the European Community Directive on Liability for Defective Products. The Act imposes strict liability on sellers, importers or manufacturers for personal injury and for damage to property suffered by individuals and caused by an unsafe product.

In certain circumstances, manufacturers may also be liable for damages under general tort or contract law. Sweden has also adopted a new Product Safety Act, based on the European Community Directive on Product Safety, under which marketing and sales of products or services may be restricted or prohibited by a public authority for safety reasons.

Dispute resolution Court system

The Swedish courts are divided into:

- Courts of general jurisdiction (the district courts, the Courts of Appeal and the Supreme Court) which are seized with jurisdiction in respect of civil and criminal cases;

法院)，管辖公法方面的争议，包括税收，

- 特别法院，管辖特殊法律领域的纠纷，例如劳动法、环境法、市场规范和专利登记事项。

在民事诉讼中，通常责令败诉方支付胜诉方的诉讼费用。

瑞典是洛迦诺和布鲁塞尔公约的成员国。由于瑞典是欧盟成员国，其还受到关于管辖权以及民商事判决的承认和执行的布鲁塞尔条例的约束。

仲裁

仲裁机构在瑞典历史悠久，斯德哥尔摩经常被选为国际仲裁地。瑞典法院在其监管职能中持赞成仲裁的态度。几十年来，斯德哥尔摩商会仲裁院（SCC）因其对仲裁领域提供的服务而声名远扬。

瑞典仲裁法律的主要渊源是瑞典仲裁法。仲裁裁决是终局的并且不受实质性审查。但是仲裁裁决可因程序严重不当或因公共秩序保留而不予执行。

无疑，作为1958年纽约公约的缔约国，外国仲裁裁决，无论其在哪个国家作出均可在瑞典予以执行。

- Administrative courts (county administrative courts, Administrative Courts of Appeal and the Supreme Administrative Court) with jurisdiction in respect of issues of public law, including taxation.
- Specialist courts for disputes within certain legal areas such as labour law, environmental law and market regulation.

In civil litigation, costs follow the event which means that the unsuccessful party is required to pay the successful party's litigation costs, etc.

Sweden is a party to the Lugano and the Brussels Conventions. By virtue of its membership of the EU, Sweden is also bound by the Brussels Regulation on Jurisdiction and the Recognition and Enforcement of Judgments in Civil and Commercial Matters.

Arbitration

The institution of arbitration has an exceptionally longstanding in Sweden and Stockholm is often chosen as a venue for international arbitration. The state courts have conscientiously upheld a pro-arbitration stance in their supervisory functions. The Arbitration Institute of the Stockholm Chamber of Commerce (SCC) has for decades distinguished itself in the service it provides to the arbitration community.

The main source of arbitration law in Sweden is the Swedish Arbitration Act. An arbitral award is final and is not subject to substantive review. However, arbitral awards may be challenged on the basis of serious procedural defects or on public policy grounds.

Sweden is a signatory to the 1958 New York Convention, and foreign awards may be enforced in Sweden regardless of in which foreign country the arbitral proceedings took place.

文中信息为一般性内容，仅供参考。本文并未穷尽所有信息，并且不应替代对任何事宜的私人法律咨询。

如果您有任何法律问题，欢迎向我们的律师提出咨询。

The information herein is of a general, informational nature. The content does not purport to be exhaustive and should not be relied upon as a substitute or replacement for individual legal advice on any specific matter. If you have a specific legal question you are welcome to address it to one of our lawyers.

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