

Information regarding electronic supplier invoice management at Grant Thornton (version 2025.1)

Information about archiving for those who have, or have had, electronic supplier invoice management with a LIN address

Procedure for processing of paper invoices

According to the Accounting Act (Bokföringslagen), paper invoices do not need to be saved and archived in their original format after they have been scanned and securely transferred to a digital version, such as a PDF. This is provided that digitalization is carried out in a way that does not entail a risk of accounting information being changed or disappearing. This applies to material scanned both before and after 2024-07-01 when the updated law came into force. Our scanning and capturing service provider have already transferred scanned material in a way that meets the new wording in the Accounting Act.

Our routine from May 1 2025

Digitization of paper invoices:

After the paper invoice is scanned and converted into a digital version, the physical paper invoice will be destroyed. The digital version, in PDF format, will be considered as the official accounting material. A shorter archiving time of the physical paper will remain in place to ensure that you as a customer have time to submit any complaint on a scanned invoice.

Returning old invoices:

Returns are made via the digital copy, the PDF file. This copy is according to the Accounting Act to be equated with the paper original.

Archiving and security:

Through our service provider, it is ensured that the digital archiving process continues to meet all requirements established in the Accounting Act, including applicable security measures and risk minimization.

Availability:

Your accounting records will be archived and available in accordance with the provisions of the Accounting Act. Paper invoices in the form of PDF files will be archived up to seven years after the current accounting year unless a longer period has been agreed.

Information for those who use the MediusGo electronic supplier invoice management software

The MediusGo software is based on a modern, secure and proven cloud platform, Microsoft Azure. This means that the invoices will be handled/stored abroad in the system.

What you need to do: Report to the Swedish Tax Agency (Skatteverket)

As a consequence of the invoices being handled/stored abroad in the system, you will need to report to the Swedish Tax Agency that accounting information is stored abroad.

NOTE: The accounting information in the form of e.g. data and invoice images will still finally be stored in the same way as before in your ERP system. If it is Grant Thornton who provides the ERP system via Flow, it is in Sweden.

Grant Thornton cannot make the report on behalf of clients as you need to make it in writing to the Swedish Tax Agency. To simplify for you, there is a template document with the necessary information produced that you will receive from your contact person at Grant Thornton. When the report has been submitted to the Swedish Tax Agency*, you have fulfilled your reporting obligation. See the link to the Swedish Tax Agency below for more information about the report.

Information at the Swedish Tax Agency

- Link to information in Swedish (section "När räcker det med en anmälan?"):
<https://www4.skatteverket.se/rattsligvagledning/324690.html#h-Utomlands-forvaring-av-elektroniska-handlingar-mm>.
- *Send the report by mail to:
Företagsbeskattningsavdelningen, Företagsbeskattningsenhet 9, Företagsbeskattningssektion 5, 205 30 Malmö