**All Tables in Chapter 5**N.B. Due to the revision table numbers refer to the WP version.

Table 1. Inheritance tax schedule, 1885–1894.

|  |  |
| --- | --- |
| Class | Tax rate (%) |
| Direct heir | 0.5 |
| Other heirs | 0.6 |
| Taxable limit | SEK 1000 |

*Note*: The whole inheritance lot was taxable when the taxable limit was exceeded.

*Source*: SFS 1884:49, 14–15; Eberstein (1956, 5).

Table 2. Inheritance tax schedules, 1895 – April 1910.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Class I: Children, spouse and descendants | | | | | | Class II: Parents, brothers and sisters | | | | | | Class III: Non-profit organizations and other heirs | | | | | |
|
| Taxable lot | | | Tax |  |  | Taxable lot | | | Tax |  |  | Taxable lot | | | Tax | |  | |
| SEK |  | SEK | SEK |  | % | SEK |  | SEK | SEK | | % | SEK |  | SEK | SEK | | % | |
| 400 | – | 2000 | 2 | + | 0.5 | 200 | – | 500 | 1 | + | 0.5 | 200 | – | 500 | 1 | + | 0.5 | |
| 2,000 | – | 4,000 | 10 | + | 0.6 | 500 | – | 1,000 | 2.50 | + | 0.6 | 500 | – | 1,000 | 2.50 | + | 0.75 | |
| 4,000 | – | 6,000 | 22 | + | 0.7 | 1,000 | – | 1,500 | 6.50 | + | 0.7 | 1,000 | – | 1,500 | 6.25 | + | 1.0 | |
| 6,000 | – | 8,000 | 36 | + | 0.8 | 1,500 | – | 2,000 | 10.0 | + | 0.8 | 1,500 | – | 2,000 | 11.25 | + | 1.25 | |
| 8,000 | – | 10,000 | 52 | + | 0.9 | 2,000 | – | 2,500 | 14.0 | + | 0.9 | 2,000 | – | 2,500 | 17.5 | + | 1.5 | |
| 10,000 | – | 12,000 | 70 | + | 1.0 | 2,500 | – | 3,000 | 18.50 | + | 1.0 | 2,500 | – | 3,000 | 25 | + | 1.75 | |
| 12,000 | – | 25,000 | 90 | + | 1.1 | 3,000 | – | 3,500 | 23.50 | + | 1.1 | 3,000 | – | 3,500 | 33.75 | + | 2.0 | |
| 25,000 | – | 40,000 | 233 | + | 1.2 | 3,500 | – | 4,000 | 29 | + | 1.2 | 3,500 | – | 4,000 | 43.75 | + | 2.25 | |
| 40,000 | – | 55,000 | 313 | + | 1.3 | 4,000 | – | 4,500 | 35 | + | 1.3 | 4,000 | – | 4,500 | 56.25 | + | 2.5 | |
| 55,000 | – | 75,000 | 508 | + | 1.4 | 4,500 | – | 5,000 | 41.50 | + | 1.4 | 4,500 | – | 5,000 | 70 | + | 2.75 | |
| 75,000 | – |  | 788 | + | 1.5 | 5,000 | – | 5,500 | 48.50 | + | 1.5 | 5,000 | – | 5,500 | 85 | + | 3.0 | |
|  | – |  |  |  |  | 5,500 | – | 6,000 | 56 | + | 1.6 | 5,500 | – | 6,000 | 100 | + | 3.25 | |
|  |  |  |  |  |  | 6,000 | – | 6,500 | 64 | + | 1.7 | 6,000 | – | 6,500 | 116.25 | + | 3.5 | |
|  |  |  |  |  |  | 6,500 | – | 7,000 | 72.50 | + | 1.8 | 6,500 | – | 7,000 | 133.75 | + | 3.75 | |
|  |  |  |  |  |  | 7,000 | – | 7,500 | 81.50 | + | 1.9 | 7,000 | – | 7,500 | 152.50 | + | 4.0 | |
|  |  |  |  |  |  | 7,500 | – | 8,500 | 91 | + | 2.0 | 7,500 | – | 10,000 | 172.50 | + | 4.25 | |
|  |  |  |  |  |  | 8,500 | – | 10,000 | 111 | + | 2.1 | 10,000 |  | 15,000 | 278.75 | + | 4.5 | |
|  |  |  |  |  |  | 10,000 | – | 15,000 | 216 | + | 2.2 | 15,000 | – | 20,000 | 503.75 | + | 4.75 | |
|  |  |  |  |  |  | 15,000 | – | 20,000 | 326 | + | 2.3 | 20,000 | – | 25,000 | 741.25 | + | 5.0 | |
|  |  |  |  |  |  | 20,000 | – | 25,000 | 441 | + | 2.4 | 25,000 | – | 30,000 | 991.25 | + | 5.25 | |
|  |  |  |  |  |  | 25,000 | – | 30,000 | 561 | + | 2.5 | 30,000 | – | 35,000 | 1,254 | + | 5.50 | |
|  |  |  |  |  |  | 30,000 | – | 35,000 | 691 | + | 2.6 | 35,000 | – | 40,000 | 1,551 | + | 5.75 | |
|  |  |  |  |  |  | 35,000 | – | 40,000 | 826 | + | 2.7 | 40,000 | – |  | 1,838 |  | 6.0 | |
|  |  |  |  |  |  | 40,000 | – | 45,000 | 966 | + | 2.8 |  |  |  |  |  |  | |
|  |  |  |  |  |  | 45,000 | – | 50,000 | 1,111 | + | 2.9 |  |  |  |  |  |  | |
|  |  |  |  |  |  | 50,000 | – |  |  | + | 3.0 |  |  |  |  |  |  | |
| Taxable limit: | | | SEK 400 | | |  |  | SEK 200 | | | |  |  | SEK 200 | | | | |

*Note*: The whole inheritance lot was taxable when the taxable limit was exceeded. Amounts due exceeding SEK 1,000 have been rounded off to the nearest SEK.

*Source*: SFS 1894:66, 17–19; SFS 1908:108, 22–24.

Table 3. Inheritance tax schedules for Class I, II and III, May 1910–1911.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Class I: Children, spouse and descendants | | | | | | | | | | Class II: Parents, brothers and sisters | | | | | | | | | | | | | Class III: Other heirs and non-profit organizations | | | | | | | | | | | | |
|
| Taxable lot | | | | | Tax | |  |  | | Taxable lot | | | | | | Tax | | |  | | | | Taxable lot | | | | | | | | Tax | |  | | |
| SEK |  | | SEK | | SEK | |  | % | | SEK | |  | | SEK | | SEK | | | % | | | | SEK | | | |  | | SEK | | SEK | | % | | |
| 1,000 | | – | 2000 | | | 6 | | + | 0.6 | | 200 | | – | | 500 | | 1.20 | | | + | 0.6 | | | 200 | | | | – | | 500 | | 2 | | + | 1.0 |
| 2,000 | | – | 4,000 | | | 12 | | + | 0.8 | | 500 | | – | | 1,000 | | 4.20 | | | + | 0.8 | | | 500 | | | | – | | 1,000 | | 5 | | + | 1.5 |
| 4,000 | | – | 6,000 | | | 28 | | + | 1.0 | | 1,000 | | – | | 1,500 | | 8.20 | | | + | 1.0 | | | 1,000 | | | | – | | 1,500 | | 12.5 | | + | 2.0 |
| 6,000 | | – | 8,000 | | | 48 | | + | 1.2 | | 1,500 | | – | | 2,000 | | 13.20 | | | + | 1.2 | | | 1,500 | | | | – | | 2,000 | | 22.5 | | + | 2.5 |
| 8,000 | | – | 10,000 | | | 72 | | + | 1.4 | | 2,000 | | – | | 2,500 | | 19.20 | | | + | 1.4 | | | 2,000 | | | | – | | 2,500 | | 35 | | + | 3.0 |
| 10,000 | | – | 12,000 | | | 100 | | + | 1.6 | | 2,500 | | – | | 3,000 | | 26.20 | | | + | 1.6 | | | 2,500 | | | | – | | 3,000 | | 50 | | + | 3.5 |
| 12,000 | | – | 15,000 | | | 148 | | + | 1.8 | | 3,000 | | – | | 3,500 | | 34.20 | | | + | 1.8 | | | 3,000 | | | | – | | 3,500 | | 67.7 | | + | 4.0 |
| 15,000 | | – | 20,000 | | | 202 | | + | 2.0 | | 3,500 | | – | | 4,000 | | 43.20 | | | + | 2.0 | | | 3,500 | | | | – | | 4,000 | | 87.5 | | + | 4.5 |
| 20,000 | |  | 25,000 | | | 302 | | + | 2.2 | | 4,000 | | – | | 4,500 | | 53.20 | | | + | 2.2 | | | 4,000 | | | | – | | 4,500 | | 110 | | + | 5.0 |
| 25,000 | | – | 40,000 | | | 412 | | + | 2.4 | | 4,500 | | – | | 5,000 | | 64.20 | | | + | 2.4 | | | 4,500 | | | | – | | 5,000 | | 135 | | + | 5.5 |
| 40,000 | | – | 55,000 | | | 772 | | + | 2.6 | | 5,000 | | – | | 5,500 | | 76.20 | | | + | 2.6 | | | 5,000 | | | | – | | 5,500 | | 162.5 | | + | 6.0 |
| 55,000 | | – | 75,000 | | | 1162 | | + | 2.8 | | 5,500 | | – | | 6,000 | | 89.20 | | | + | 2.8 | | | 5,500 | | | | – | | 6,000 | | 192.5 | | + | 6.5 |
| 75,000 | | – | 100,00 | | | 1,722 | | + | 3.0 | | 6,000 | | – | | 6,500 | | 103.2 | | | + | 3.0 | | | 6,000 | | | | – | | 6,500 | | 225 | | + | 7.0 |
| 100,000 | | – | 150,000 | | | 2472 | | + | 3.2 | | 6,500 | | – | | 7,000 | | 118.2 | | | + | 3.2 | | | 6,500 | | | | – | | 7,000 | | 260 | | + | 7.5 |
| 150,000 | | – | 225,000 | | | 4,072 | | + | 3.4 | | 7,000 | | – | | 7,500 | | 134.2 | | | + | 3.4 | | | 7,000 | | | | – | | 7,500 | | 297.5 | | + | 8.0 |
| 225,000 | | – | 325,000 | | | 6,622 | | + | 3.6 | | 7,500 | | – | | 8,000 | | 151.2 | | | + | 3.6 | | | 7,500 | | | | – | | 10,000 | | 337.5 | | + | 8.5 |
| 325,000 | | – | 450,000 | | | 10,222 | | + | 3.8 | | 8,000 | | – | | 8,500 | | 169.2 | | | + | 3.8 | | | 10,000 | | | | – | | 15,000 | | 550 | | + | 9.0 |
| 450,000 | | – |  | | | 14,972 | | + | 4.0 | | 8,500 | | – | | 10,000 | | 188.2 | | | + | 4.0 | | | 15,000 | | | | – | | 20,000 | | 1,000 | | + | 9.5 |
|  | |  |  | | |  | |  |  | | 10,000 | | – | | 12,000 | | 248.2 | | | + | 4.2 | | | 20,000 | | | | – | | 25,000 | | 1,475 | | + | 10.0 |
|  | |  |  | | |  | |  |  | | 12,000 | | – | | 15,000 | | 332.2 | | | + | 4.4 | | | 25,000 | | | | – | | 30,000 | | 1,975 | | + | 10.5 |
|  | |  |  | | |  | |  |  | | 15,000 | | – | | 20,000 | | 464.2 | | | + | 4.6 | | | 30,000 | | | | – | | 35,000 | | 2,500 | | + | 11.0 |
|  | |  |  | | |  | |  |  | | 20,000 | | – | | 25,000 | | 694.2 | | | + | 4.8 | | | 35,000 | | | | – | | 40,000 | | 3,050 | | + | 11.5 |
|  | |  |  | | |  | |  |  | | 25,000 | | – | | 30,000 | | 934.2 | | | + | 5.0 | | | 40,000 | | | | – | | 50,000 | | 3,625 | | + | 12.0 |
|  | |  |  | | |  | |  |  | | 30,000 | | – | | 35,000 | | 1,434 | | | + | 5.2 | | | 50,000 | | | | – | | 65,000 | | 4,825 | | + | 12.5 |
|  | |  |  | | |  | |  |  | | 35,000 | | – | | 40,000 | | 1,694 | | | + | 5.4 | | | 65,000 | | | | – | | 85,000 | | 6,700 | | + | 13.0 |
|  | |  |  | | |  | |  |  | | 40,000 | | – | | 45,000 | | 1,964 | | | + | 5.6 | | | 85,000 | | | | – | | 110,000 | | 9,300 | | + | 13.5 |
|  | |  |  | | |  | |  |  | | 45,000 | | – | | 50,000 | | 2,244 | | | + | 5.8 | | | 110,000 | | | | – | | 140,000 | | 12,675 | | + | 14.0 |
|  | |  |  | | |  | |  |  | | 50,000 | | – | | 60,000 | | 2,534 | | | + | 6.0 | | | 140,000 | | | | – | | 175,000 | | 16,875 | | + | 14.5 |
|  | |  |  | | |  | |  |  | | 60,000 | | – | | 75,000 | | 3,134 | | | + | 6.2 | | | 175,000 | | | | – | | 215,000 | | 21,950 | | + | 15.0 |
|  | |  |  | | |  | |  |  | | 75,000 | | – | | 95,000 | | 4,064 | | | + | 6.4 | | | 215,000 | | | | – | | 260,000 | | 27,950 | | + | 15.5 |
|  | |  |  | | |  | |  |  | | 95,000 | | – | | 120,000 | | 5,344 | | | + | 6.6 | | | 260,000 | | | | – | |  | | 34,925 | | + | 16.0 |
|  | |  |  | | |  | |  |  | | 120,000 | | – | | 150,000 | | 6,994 | | | + | 6.8 | | |  | | | |  | |  | |  | |  |  |
|  | |  |  | | |  | |  |  | | 150,000 | | – | | 185,000 | | 9,034 | | | + | 7.0 | | |  | | | |  | |  | |  | |  |  |
|  | |  |  | | |  | |  |  | | 185,000 | | – | | 225,000 | | 11,474 | | | + | 7.2 | | |  | | | |  | |  | |  | |  |  |
|  | |  |  | | |  | |  |  | | 225,000 | | – | | 270,000 | | 14,354 | | | + | 7.4 | | |  | | | |  | |  | |  | |  |  |
|  | |  |  | | |  | |  |  | | 270,000 | | – | | 320,000 | | 17,684 | | | + | 7.6 | | |  | | | |  | |  | |  | |  |  |
|  | |  |  | | |  | |  |  | | 320,000 | | – | | 375,000 | | 21,484 | | | + | 7.8 | | |  | | | |  | |  | |  | |  |  |
|  | |  |  | | |  | |  |  | | 375,000 | | – | |  | | 25,774 | | | + | 8.0 | | |  | | | |  | |  | |  | |  |  |
| Taxable limit: | | | | SEK 1,000 | | | | | |  | | SEK 200 | | | | | |  | | | |  | | |  | SEK 200 | | | | | | | | | |

*Note*: The whole inheritance lot was taxable when the taxable limit was exceeded. Churches, municipalities, counties and rural economy and agricultural societies (*hushållningssällskap*) received a tax rebate on inheritances exceeding SEK 7,500. In each bracket from SEK 7,500 and upwards the levied amount was reduced by half of the tax due above eight percent was in each bracket.

*Source*: SFS 1910:33, 2–4.

Table 4. Inheritance tax schedules for Class I and II, 1912–1914.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Class I: Children, spouse and descendants | | | | | | | | | Class II: Parents, brothers and sisters | | | | | | | | | | | | | |
|
| Taxable lot | | | | Tax | |  |  | | Taxable lot | | | | | | | Tax | |  | | |
| SEK |  | | SEK | SEK | |  | % | | SEK | |  | | SEK | | | SEK | | | | % | | |
| 1,000 | | – | 2000 | | 6 | | + | 1.0 | | 200 | | – | | 500 | | | 1.20 | | + | | | 0.9 |
| 2,000 | | – | 4,000 | | 16 | | + | 1.2 | | 500 | | – | | 1,000 | | | 4.00 | | + | | | 1.2 |
| 4,000 | | – | 6,000 | | 40 | | + | 1.6 | | 1,000 | | – | | 2,000 | | | 10 | | + | | | 1.8 |
| 6,000 | | – | 8,000 | | 72 | | + | 2.0 | | 2,000 | | – | | 3,000 | | | 28 | | + | | | 2.6 |
| 8,000 | | – | 10,000 | | 112 | | + | 2.4 | | 3,000 | | – | | 4,000 | | | 54 | | + | | | 3.4 |
| 10,000 | | – | 12,000 | | 160 | | + | 2.8 | | 4,000 | | – | | 5,000 | | | 88 | | + | | | 4.2 |
| 12,000 | | – | 15,000 | | 216 | | + | 2.8 | | 5,000 | | – | | 6,000 | | | 130 | | + | | | 5.0 |
| 15,000 | | – | 20,000 | | 300 | | + | 2.8 | | 6,000 | | – | | 10,000 | | | 180 | | + | | | 5.5 |
| 20,000 | |  | 30,000 | | 440 | | + | 2.8 | | 10,000 | | – | | 25,000 | | | 400 | | + | | | 5.6 |
| 30,000 | | – | 50,000 | | 720 | | + | 3.4 | | 25,000 | | – | | 50,000 | | | 1,250 | | + | | | 7.0 |
| 50,000 | | – | 75,000 | | 1,400 | | + | 3.4 | | 50,000 | | – | | 150,000 | | | 3,000 | | + | | | 7.5 |
| 75,000 | |  | 100,000 | | 2,250 | | + | 3.8 | | 150,000 | | – | | 365,000 | | | 10,500 | | + | | | 8.7 |
| 100,000 | | – | 150,000 | | 3,200 | | + | 3.8 | | 365,000 | | – | |  | | |  | | + | | | 8.0 |
| 150,000 | | – | 225,000 | | 5,100 | | + | 4.0 | |  | |  | |  | | |  | |  | | |  |
| 225,000 | | – | 325,000 | | 8,100 | | + | 4.25 | |  | |  | |  | | |  | |  | | |  |
| 325,000 | | – | 450,000 | | 12,350 | | + | 4.5 | |  | |  | |  | | |  | |  | | |  |
| 450,000 | | – |  | |  | |  | 4.0 | |  | |  | |  | | |  | |  | | |  |
| Taxable limit: | | | | SEK 1,000 | | | | |  | |  | | | | SEK 200 | | | | | | |  |

*Note*: The whole inheritance lot was taxable when the taxable limit was exceeded.

*Source*: SFS 1911:79, 2–3.

Table 5. Inheritance tax schedules for Class III and IV, 1912–14.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Class III: Certain juridical persons | | | | | | | | | Class IV: Other heirs | | | | | | | | | | |
|
| Taxable lot | | | | Tax | |  |  | | Taxable lot | | | | | | Tax | |  | | |
| SEK |  | | SEK | SEK | |  | % | | SEK | | | SEK | | | SEK | | % | | |
| 200 | | – | 500 | | 2 | | + | 1.8 | | 200 | | – | 500 | | | 2 | | + | 1.8 |
| 500 | | – | 1,000 | | 7.50 | | + | 2.5 | | 500 | | – | 1,000 | | | 7.50 | | + | 2.5 |
| 1,000 | | – | 2,000 | | 20 | | + | 4.0 | | 1,000 | | – | 2,000 | | | 20 | | + | 4.0 |
| 2,000 | | – | 3,000 | | 60 | | + | 6.0 | | 2,000 | | – | 3,000 | | | 60 | | + | 6.0 |
| 3,000 | | – | 4,000 | | 120 | | + | 8.0 | | 3,000 | | – | 4,000 | | | 120 | | + | 8.0 |
| 4,000 | | – | 5,000 | | 200 | | + | 10.0 | | 4,000 | | – | 5,000 | | | 200 | | + | 10.0 |
| 5,000 | | – | 6,000 | | 300 | | + | 12.0 | | 5,000 | | – | 6,000 | | | 300 | | + | 12.0 |
| 6,000 | | – | 7,500 | | 420 | | + | 12.0 | | 6,000 | | – | 10,000 | | | 420 | | + | 12.0 |
| 7,500 | | – | 10,000 | | 600 | | + | 10.0 | | 10,000 | | – | 30,000 | | | 900 | | + | 12.0 |
| 10,000 | | – | 30,000 | | 850 | | + | 10.0 | | 30,000 | | – | 60,000 | | | 3,300 | | + | 15.0 |
| 30,000 | | – | 60,000 | | 2,850 | | + | 11.5 | | 60,000 | | – | 175,000 | | | 7,800 | | + | 16.0 |
| 60,000 | | – | 175,000 | | 6,300 | | + | 12.0 | | 175,000 | | – | 260,000 | | | 26,250 | | + | 18.0 |
| 175,000 | | – | 260,000 | | 20,125 | | + | 13.0 | | 260,000 | | – |  | | |  | | + | 16.0 |
| 260,000 | | – |  | |  | | + | 12.0 | |  | |  |  | | |  | |  |  |
| Taxable limit: | | | | SEK 200 | | | | |  | |  | | | SEK 200 | | | | |  |

*Note*: Certain juridical persons consist of churches, municipalities, counties and rural economy and agricultural societies (*hushållningssällskap*).

*Source*: SFS 1911:79, 3–4.

Table 6. Inheritance tax schedules for Class I and II, 1915–1917.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Class I: Children, spouse and descendants | | | | | | Class II: Parents, brothers, sisters and non-profit organizations | | | | | | | |
|
| Taxable lot | | | Tax |  |  | Taxable lot | | | | Tax |  | |  |
| SEK |  | SEK | SEK |  | % | SEK | |  | SEK | SEK |  | | % |
| 1,000 | – | 2,000 | 6 | + | 1.0 | 200 | | – | 500 | 1.2 | + | | 0.9 |
| 2,000 | – | 4,000 | 16 | + | 1.2 | 500 | | – | 1,000 | 4 | + | | 1.2 |
| 4,000 | – | 6,000 | 40 | + | 1.6 | 1,000 | | – | 2,000 | 10 | + | | 1.8 |
| 6,000 | – | 8,000 | 72 | + | 2.0 | 2,000 | | – | 3,000 | 28 | + | | 2.6 |
| 8,000 | – | 10,000 | 112 | + | 2.4 | 3,000 | | – | 4,000 | 54 | + | | 3.4 |
| 10,000 | – | 12,000 | 160 | + | 2.8 | 4,000 | | – | 5,000 | 88 | + | | 4.2 |
| 12,000 | – | 15,000 | 216 | + | 2.8 | 5,000 | | – | 6,000 | 130 | + | | 5.0 |
| 15,000 | – | 20,000 | 300 | + | 2.8 | 6,000 | | – | 10,000 | 180 | + | | 6.5 |
| 20,000 | – | 30,000 | 440 | + | 2.8 | 10,000 | | – | 25,000 | 400 | + | | 5.6 |
| 30,000 | – | 50,000 | 720 | + | 3.4 | 25,000 | | – | 50,000 | 1,250 | + | | 7.0 |
| 50,000 | – | 75,000 | 1,400 | + | 3.4 | 50,000 | | – | 150,000 | 3,000 | | + | 7.5 |
| 75,000 | – | 100,000 | 2,250 | + | 3.8 | 150,000 | | – | 365,000 | 10,500 | | + | 8.7 |
| 100,000 | – | 150,000 | 3,200 | + | 3.8 | 365,000 | | – |  | 29,200 | | + | 8.0 |
| 150,000 | – | 225,000 | 5,100 | + | 4.0 |  | |  |  |  |  | |  |
| 225,000 | – | 325,000 | 8,100 | + | 4.25 |  | |  |  |  |  | |  |
| 325,000 | – | 450,000 | 12,350 | + | 4.5 |  | |  |  |  |  | |  |
| 450,000 | – | | 18,000 | + | 4.0 |  |  | |  |  |  | |  |
| Taxable limit: SEK 1, 000 | | | | | | Taxable limit: SEK 200 | | | | | | | |

*Note*: The whole inheritance lot was taxable when the taxable limit was exceeded. In Class I (up to SEK 1,000) and Class II (up to SEK 200) the marginal tax in the first taxable lot interval is 0.6 percent.

*Source*: SFS 1914:38, 1169.

Table 7. Inheritance tax schedules for Class III and IV, 1915–1919.

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Class III: Certain juridical persons | | | | | | Class IV: Other heirs excluding certain juridical persons | | | | | |
| Taxable Lot |  | Tax |  |  |  | Taxable Lot | |  | Tax |  |  |
| SEK |  | SEK | SEK |  | % | SEK |  | SEK | SEK |  | % |
| 200 | – | 500 | 2 | + | 1.8 | 200 | – | 500 | 2 | + | 1.8 |
| 500 | – | 1,000 | 7.5 | + | 2.5 | 500 | – | 1,000 | 7.5 | + | 2.5 |
| 1,000 | – | 2,000 | 20 | + | 4.0 | 1,000 | – | 2,000 | 20 | + | 4.0 |
| 2,000 | – | 3,000 | 60 | + | 6.0 | 2,000 | – | 3,000 | 60 | + | 6.0 |
| 3,000 | – | 4,000 | 120 | + | 8.0 | 3,000 | – | 4,000 | 120 | + | 8.0 |
| 4,000 | – | 5,000 | 200 | + | 10.0 | 4,000 | – | 5,000 | 200 | + | 10.0 |
| 5,000 | – | 6,000 | 300 | + | 12.0 | 5,000 | – | 6,000 | 300 | + | 12.0 |
| 6,000 | – | 7,500 | 420 | + | 12.0 | 6,000 | – | 10,000 | 420 | + | 12.0 |
| 7,500 | – | 10,000 | 600 | + | 10.0 | 10,000 | – | 30,000 | 900 | + | 12.0 |
| 10,000 | – | 30,000 | 850 | + | 10.0 | 30,000 | – | 60,000 | 3,300 | + | 15.0 |
| 30,000 | – | 60,000 | 2,850 | + | 11.5 | 60,000 | – | 175,000 | 7,800 | + | 16.0 |
| 60,000 | – | 175,000 | 6,300 | + | 12.0 | 175,000 | – | 260,000 | 26,250 | + | 18.0 |
| 175,000 | – | 260,000 | 20,125 | + | 13.0 | 260,000 | – |  | 31,175 | + | 16.0 |
| 260,000 | – |  | 31,175 | + | 12.0 |  |  |  |  |  |  |
| **1918–1919** |  |  |  |  |  |  |  |  |  |  |  |
| 260,000 | – |  | 31,175 | + | 16.0 |  |  |  |  |  |  |
| Taxable limit: SEK 200 | | | |  |  | Taxable limit: SEK 200 | | | |  |  |

*Note*: Certain juridical persons consist of churches, municipalities, counties and rural economy and agricultural societies (*hushållningssällskap*).

*Source*: SFS 1914:381, 1170–1171, 761; SFS 1917:325, 761.

Table 8. Inheritance tax schedules for Class I and II, 1918–1919.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Class I: Children, spouse  and descendants | | | | | | | Class II: Parents, brothers, sisters and non-profit organizations | | | | | | | |
|
| Taxable lot | | | Tax |  |  | Taxable lot | | | |  | Tax |  |  |
| SEK |  | SEK | SEK |  | % | SEK | | |  | SEK | SEK |  | % |
| 0 | – | 1,000 | 0 | + | 0.6 | 0 | | | + | 200 | 0 | + | 0.6 |
| 1,000 | – | 2,000 | 6 | + | 1.0 | 200 | | | – | 500 | 1.2 | + | 0.9 |
| 2,000 | – | 4,000 | 16 | + | 1.2 | 500 | | | – | 1,000 | 4 | + | 1.2 |
| 4,000 | – | 6,000 | 40 | + | 1.6 | 1,000 | | | – | 2,000 | 10 | + | 1.8 |
| 6,000 | – | 8,000 | 72 | + | 2.0 | 2,000 | | | – | 3,000 | 28 | + | 2.6 |
| 8,000 | – | 10,000 | 112 | + | 2.4 | 3,000 | | | – | 4,000 | 54 | + | 3.40 |
| 10,000 | – | 12,000 | 160 | + | 2.8 | 4,000 | | | – | 5,000 | 88 | + | 4.2 |
| 12,000 | – | 15,000 | 216 | + | 2.8 | 5,000 | | | – | 6,000 | 130 | + | 5.0 |
| 15,000 | – | 20,000 | 300 | + | 2.8 | 6,000 | | | – | 20,000 | 180 | + | 5.5 |
| 20,000 | – | 30,000 | 440 | + | 2.8 | 20,000 | | | – | 50,000 | 960 | + | 6.8 |
| 30,000 | – | 40,000 | 720 | + | 3.2 | 50,000 | | |  | 60,000 | 3,000 | + | 7.8 |
| 40,000 | – | 50,000 | 1,040 | + | 3.6 | 60,000 | | | – | 80,000 | 3,720 | + | 11.0 |
| 50,000 | – | 65,000 | 1,400 | + | 3.6 | 80,000 | | | – | 100,000 | 5,280 |  | 8.6 |
| 65,000 | – | 85,000 | 1,950 | + | 3.8 | 100,000 | | | – | 130,000 | 7,000 | + | 8.7 |
| 85,000 | – | 110,000 | 2,720 | + | 4.0 | 130,000 | | | – | 200,000 | 9,620 | + | 9.1 |
| 110,000 | – | 140,000 | 3,740 | + | 4.3 | 200,000 | | | – | 300,000 | 16,000 | + | 9.5 |
| 140,000 | – | 170,000 | 5,040 | + | 4.7 | 300,000 | | | – | 400,000 | 25,500 | + | 10.5 |
| 170,000 | – | 200,000 | 6,460 | + | 5.1 | 400,000 | | | – | 500,000 | 36,000 | + | 11.5 |
| 200,000 | – | 300,000 | 8,000 | + | 5.5 | 500,000 | | | – | 600,000 | 47,500 | + | 12.5 |
| 300,000 | – | 400,000 | 13,500 | + | 6.5 | 600,000 | | | – | 700,000 | 60,000 | + | 13.5 |
| 400,000 | – | 500,000 | 20,000 | + | 7.5 | 700,000 | | | – | 800,000 | 73,500 | + | 14.5 |
| 500,000 | – | 600,000 | 27,500 | + | 8.5 | 800,000 | | | – | 900,000 | 88,000 | + | 15.5 |
| 600,000 | – | 700,000 | 36,000 | + | 9.5 | 900,000 | | | – | 1,000,000 | 103,500 | + | 16.5 |
| 700,000 | – | 800,000 | 45,500 | + | 10.5 | 1,000000 | | | – |  | 120,000 | + | 12.0 |
| 800,000 |  | 900,000 | 56,000 | + | 11.5 |  | | |  |  |  |  |  |
| 900,000 | – | 1,000,000 | 67,500 | + | 12.5 |  | | |  |  |  |  |  |
| 1,000000 | – | | 80,000 | + | 8.0 |  | |  | |  |  |  |  |
| Taxable limit: SEK 1, 000 | | | | | | | Taxable limit: SEK 200 | | | | | | | |

*Source*: SFS 1917:325, 759–761.

Table 9. Inheritance tax schedules for Class I and II, 1920 – June 1933.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Class I: Children, spouse and descendants | | | | | | Class II: Parents, brothers and sisters | | | | | | | |
|
| Taxable lot | | | Tax |  |  | Taxable lot | | |  | Tax |  | |  |
| SEK |  | SEK | SEK |  | % | SEK | |  | SEK | SEK |  | | % |
| 0 | – | 1,000 | 0 | + | 0.75 | 0 | | + | 200 | 0 | + | | 0.7 |
| 1,000 | – | 2,000 | 7.50 | + | 1.25 | 200 | | – | 500 | 1.4 | + | | 1.2 |
| 2,000 | – | 4,000 | 20 | + | 1.5 | 500 | | – | 1,000 | 5 | + | | 1.5 |
| 4,000 | – | 6,000 | 50 | + | 2.0 | 1,000 | | – | 2,000 | 12.50 | + | | 2.25 |
| 6,000 | – | 8,000 | 90 | + | 2.5 | 2,000 | | – | 3,000 | 35 | + | | 3.25 |
| 8,000 | – | 10,000 | 140 | + | 3.0 | 3,000 | | – | 4,000 | 67.50 | + | | 4.25 |
| 10,000 | – | 12,000 | 200 | + | 3.5 | 4,000 | | – | 5,000 | 110 | + | | 5.25 |
| 12,000 | – | 15,000 | 270 | + | 3.5 | 5,000 | | – | 10,000 | 162.50 | + | | 6.75 |
| 15,000 | – | 20,000 | 300 | + | 3.5 | 10,000 | | – | 20,000 | 500 | + | | 7.0 |
| 20,000 | – | 30,000 | 375 | + | 3.5 | 20,000 | | – | 60,000 | 1,200 | + | | 9.0 |
| 30,000 | – | 40,000 | 900 | + | 4.0 | 60,000 | | – | 100,000 | 4,800 | + | | 10.5 |
| 40,000 | – | 50,000 | 1,300 | + | 4.5 | 100,000 | | – | 200,000 | 9,000 | + | | 11.0 |
| 50,000 | – | 60,000 | 1,750 |  | 5.0 | 200,000 | | – | 400,000 | 20,000 | |  | 12.5 |
| 60,000 | – | 75,000 | 2,250 | + | 5.0 | 400,000 | | – | 600,000 | 45,000 | | + | 15.0 |
| 75,000 | – | 100,000 | 3,000 | + | 3.8 | 600,000 | | – | 800,000 | 75,000 | | + | 17.5 |
| 100,000 | – | 150,000 | 4,250 | + | 5.0 | 800,000 | | – | 1,000,000 | 110,000 | | + | 20.0 |
| 150,000 | – | 200,000 | 6,750 | + | 6.5 | 1,000000 | | – |  | 150,000 | + | | 15.0 |
| 200,000 | – | 400,000 | 10,000 | + | 7.5 |  | |  |  |  |  | |  |
| 400,000 | – | 600,000 | 25,000 | + | 10.0 |  | |  |  |  |  | |  |
| 600,000 | – | 800,000 | 45,000 | + | 12.5 |  | |  |  |  |  | |  |
| 800,000 | – | 1,000000 | 70,000 | + | 15.0 |  | |  |  |  |  | |  |
| 1,000000 | – | | 100,000 | + | 10.0 |  |  | |  |  |  | |  |
| Taxable limit: SEK 1, 000 | | | | | | Taxable limit: SEK 200 | | | | | | | |

*Note*: In Class I (up to SEK 1,000) and Class II (up to SEK 200) the marginal tax in the first taxable lot interval is 0.75 and 0.7 percent, respectively.

*Source*: SFS 1919:422, 961–962.

Table 10. Inheritance tax schedules for Class III and IV, 1920 – June 1933.

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Class III: Certain juridical persons | | | | | | Class IV: Other heirs excluding certain juridical persons | | | | | |
| Taxable Lot |  | Tax |  |  |  | Taxable Lot | |  | Tax |  |  |
| SEK |  | SEK | SEK |  | % | SEK |  | SEK | SEK |  | % |
| 200 | – | 500 | 2.50 | + | 2.5 | 200 | – | 500 | 2.50 | + | 2.5 |
| 500 | – | 1,000 | 10 | + | 3.0 | 500 | – | 1,000 | 10 | + | 3.0 |
| 1,000 | – | 2,000 | 25 | + | 5.0 | 1,000 | – | 2,000 | 25 | + | 5.0 |
| 2,000 | – | 3,000 | 75 | + | 7.5 | 2,000 | – | 3,000 | 75 | + | 7.5 |
| 3,000 | – | 4,000 | 150 | + | 10.0 | 3,000 | – | 4,000 | 150 | + | 10.0 |
| 4,000 | – | 5,000 | 250 | + | 12.5 | 4,000 | – | 5,000 | 250 | + | 12.5 |
| 5,000 | – | 6,000 | 375 | + | 15.0 | 5,000 | – | 10,000 | 375 | + | 12.5 |
| 6,000 | – | 7,500 | 525 | + | 15.0 | 10,000 | – | 30,000 | 1,100 | + | 15.5 |
| 7,500 | – | 10,000 | 750 | + | 14.0 | 30,000 | – | 60,000 | 4,200 | + | 20.0 |
| 10,000 | – | 30,000 | 1,100 | + | 12.5 | 60,000 | – | 120,000 | 10,200 | + | 21.0 |
| 30,000 | – | 60,000 | 3,600 | + | 14.0 | 120,000 | – | 240,000 | 22,800 | + | 21.0 |
| 60,000 | – | 120,000 | 7,800 | + | 15.0 | 240,000 | – |  | 48,000 | + | 20.0 |
| 120,000 | – | 240,000 | 16,800 | + | 16.0 |  |  |  |  | + |  |
| 240,000 | – |  | 36,000 | + | 15.0 |  |  |  |  | + |  |
| Taxable limit: SEK 200 | | |  |  |  | Taxable limit: SEK 200 | | | |  |  |

*Note*: The marginal tax in the first taxable lot interval (up to SEK 200) is 1.25 percent. Certain juridical persons consist of churches, municipalities, counties and rural economy and agricultural societies (*hushållningssällskap*).

*Source*: SFS 1919:422, 962–963.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Table 11. Inheritance tax schedules for Class I and II, July 1933–1958.   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | | | | Class I: Children, spouse and descendants | | | | | | | | Class II: Parents, brothers and sisters | | | | | | | | | | Taxable lot | | | | | Tax | | | |  |  | Tax | | | |  | |  | | | | SEK |  | | SEK | | SEK | | | |  | % | SEK | | | |  | | % | | | | 0 | – | 200 | |  | | | | |  |  | 4 | | | | + | 2\* | | | | | 1,000 | – | 3,000 | | 10 | | | | | + | 1 | 20 | | | | + | 4 | | | | | 3,000 | – | 6,000 | | 30 | | | | | + | 2 | 100 | | | | + | 6 | | | | | 6,000 | – | 12,000 | | 90 | | | | | + | 3 | 280 | | | | + | 8 | | | | | 12,000 | – | 20,000 | | 270 | | | | | + | 4 | 760 | | | | + | 10 | | | | | 20,000 | – | 30,000 | | 590 | | | | | + | 5 | 1,560 | | | | + | 12 | | | | | 30,000 | – | 40,000 | | 1,090 | | | | | + | 6 | 2,760 | | | | + | 15 | | | | | 40,000 | – | 50,000 | | 1,690 | | | | | + | 7 | 4,260 | | | | + | 18 | | | | | 50,000 | – | 60,000 | | 2,390 | | | | | + | 8 | 6,060 | | | | + | 18 | | | | | 60,000 | – | 75,000 | | 3,190 | | | | | + | 9 | 7,860 | | | | + | 21 | | | | | 75,000 | – | 100,000 | | 4,540 | | | | | + | 10 | 11,010 | | | | + | 21 | | | | | 100,000 | – | 150,000 | | 7,040 | | | | | + | 12 | 21,510 | | | | + | 24 | | | | | 150,000 | – | 200,000 | | 13,040 | | | | | + | 14 |  | | | |  |  | | | | | 200,000 | – | 300,000 | | 20,040 | | | | | + | 16 |  | | | |  |  | | | | | 300,000 | – | 400,000 | | 36,040 | | | | | + | 18 |  | | | |  |  | | | | | 400,000 | – |  | | 54,040 | | | | | + | 20 |  | | | |  |  | | | | |  |  | | | |  | |  | Spouse | | | Children | | | Class II | | | | | | Taxable limit in 1934: SEK | | | | | | 1,000 | | | | | 1,000 | | 200 | | | | | | Taxable limit in 1941: SEK | | | | | | 25,000 | | | | | 3,000 | | 1,000 | | | | | | Taxable limit in 1957: SEK | | | | | | 40,000 | | | | | 6,000 | | 1,000 | | | | | | Taxable limit in 1958: SEK | | | | | | 80,000 | | | | | 6,000 | | 1,000 | | | | | |

*Note*: In Class I and Class II (up to SEK 1,000) the marginal tax in the first taxable lot interval is 1 and 2 percent, respectively. \*This bracket applied for Class II in 1934–1940 only.

*Source*: SFS 1933:431, 755–756; SFS 1941:416, 780–782; SOU 1957:48, 57; SFS 1958:562, 1613–1614.

Table 12. Inheritance tax schedules for Class III and IV, July 1933–1958.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Class III: Non-profit organizations |  |  |  | Class IV: Others |  | |
| Taxable lot  SEK | Tax SEK | % |  | Taxable lot  SEK | Tax SEK | % |
| 1,000 – 3,000\* | 40 | + 10 |  | 1,000 – 3,000 | 40 | + 10 |
| 3,000 – 6,000 | 240 | + 15 |  | 3,000 – 6,000 | 200 | + 15 |
| 6,000 – 20,000 | 690 | + 20 |  | 6,000 – 12,000 | 690 | + 20 |
| 20,000 – 60,000 | 3,490 | + 25 |  | 12,000 – 20,000 | 1,890 | + 25 |
| 60,000 – | 13,490 | + 30 |  | 20,000 – 40,000 | 3,890 | + 30 |
|  |  |  |  | 40,000 – | 9,890 | + 35 |
| Taxable limit in 1934 | 200 |  |  |  | 200 |  |
| Taxable limit in 1941 (through 1970) | 1,000 |  |  |  | 1,000 |  |

*Note*: \*The inheritance tax in this bracket for Class III was lowered to 4 percent effective from July 1, 1952.

*Source*:SFS 1933:431, 755–756; SFS 1941:416, 780–782; SFS 1952:246, 455–456; SOU 1957:48, 56.

Table 13. Estate tax schedules, 1948–1958.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Taxable estate | | | Tax 1953–57 |  |  | Tax rate, % | | |
| SEK |  | SEK | SEK |  | 1948–52 | | 1953–57 | 1958 |
| 0 | – | 30,000 | 0 |  | 0 | | 0 | 0 |
| 30,000 | – | 50,000 | 0 | + | 5 | | 0 | 0 |
| 50,000 | – | 70,000 | 0 | + | 5 | | 5 | 0 |
| 70,000 | – | 80,000 | 1,000 | + | 10 | | 10 | 0 |
| 80,000 | – | 100,000 | 2,000 | + | 10 | | 10 | 10 |
| 100,000 | – | 200,000 | 4,000 | + | 15 | | 15 | 15 |
| 200,000 | – | 300,000 | 19,000 | + | 20 | | 20 | 20 |
| 300,000 | – | 500,000 | 39,000 | + | 25 | | 25 | 25 |
| 500,000 | – | 1,000,000 | 89,000 | + | 30 | | 30 | 30 |
| 1,000,000 | – | 2,000,000 | 239,000 | + | 35 | | 35 | 35 |
| 2,000,000 | – | 5,000,000 | 589,000 | + | 40 | | 40 | 40 |
| 5,000,000 | – | | 1,789,000 | + | 50 | | 50 | 50 |
| Basic exemption 1948–1952: SEK 30,000 | | | | | | | | | |
| Basic exemption 1953–1957: SEK 50,000 | | | | | | | | | |
| Basic exemption 1958: SEK 80,000 | | | | | | | | | |

*Note*. As a further clarification the column “Tax 1953–57” shows how the estate tax was calculated during that particular period.

*Source*: SFS 1947:581; SFS 1952:412, 728; SFS 1957:107, and SOU 1957:48, 57; SFS 1958:561, 1609.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Table 14. Inheritance tax schedules for Class I–IV, 1959–1970.   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | Class I. Children, spouses, | | | | |  | |  | Class II. Brothers, sisters, | | | | |  |  | | descendants | | |  | |  | |  | parents and descendants | | | | |  |  | | Inheritance lot | | | Tax | |  | |  | Inheritance lot | | | | Tax |  |  | | SEK |  | SEK | SEK | |  | | % | SEK |  | | SEK | SEK |  | % | | 6,000 | – | 12,000 | 90 | | + | | 3 | 2,000 | – | | 5,000 | 60 | + | 6 | | 12,000 | – | 20,000 | 270 | | + | | 4 | 5,000 | – | | 10,000 | 240 | + | 9 | | 20,000 | – | 30,000 | 590 | | + | | 5 | 10,000 | – | | 15,000 | 690 | + | 12 | | 30,000 | – | 40,000 | 1,090 | | + | | 6 | 15,000 | – | | 20,000 | 1,290 | + | 15 | | 40,000 | – | 50,000 | 1,690 | | + | | 7 | 20,000 | – | | 30,000 | 2,040 | + | 20 | | 50,000 | – | 60,000 | 2,390 | | + | | 8 | 30,000 | – | | 40,000 | 4,040 | + | 25 | | 60,000 | – | 70,000 | 3,190 | | + | | 9 | 40,000 | – | | 50,000 | 6,540 | + | 30 | | 70,000 | – | 80,000 | 4,090 | | + | | 10 | 50,000 | – | | 75,000 | 9,540 | + | 35 | | 80,000 | – | 90,000 | 5,090 | | + | | 15 | 75,000 | – | | 100,000 | 18,290 | + | 40 | | 90,000 | – | 100,000 | 6,590 | | + | | 20 | 100,000 | – | | 150,000 | 28,290 | + | 45 | | 100,000 | – | 100,000 | 8,590 | | + | | 24 | 150,000 | – | | 200,000 | 50,790 | + | 50 | | 150,000 | – | 200,000 | 20,590 | | + | | 28 | 200,000 | – | | 500,000 | 75,790 | + | 55 | | 200,000 | – | 300,000 | 34,590 | | + | | 32 | 500,000 | – | | 1,000,000 | 240,790 | + | 60 | | 300,000 | – | 400,000 | 66,590 | | + | | 36 | 1,000,000 | – | | | 540,790 | + | 65 | | 400,000 | – | 500,000 | 102,590 | | + | | 40 |  |  | | 500,000 | – | 1,000,000 | 142,590 | | + | | 44 |  |  | | 1,000,000 | – | 2,000,000 | 362,590 | | + | | 48 |  |  | | 2,000,000 | – | 5,000,000 | 842,590 | | + | | 52 |  |  | | 5,000,000 | – | | 2,402,590 | | + | | 60 |  |  | | Taxable limit: SEK 6,000 | | | |  | |  | | Taxable limit: SEK 2,000 | | | | | | | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Class III. Non-profit organizations | | | |  |  | Class IV. Other heirs | | | |  |  |  |  |
| Inheritance lot | | | Tax |  |  | Inheritance lot | |  | Tax |  |  |  | |
| SEK |  | SEK | SEK |  | % | SEK |  | SEK | SEK |  |  |  | % |
| 1,000 | – | 3,000 | 40 | + | 10 | 1,000 | – | 5,000 | 200 |  |  | + | 20 |
| 3,000 | – | 6,000 | 240 | + | 15 | 5,000 | – | 10,000 | 1000 |  |  | + | 30 |
| 6,000 | – | 20,000 | 690 | + | 20 | 10,000 | – | 20,000 | 2,500 |  |  | + | 40 |
| 20,000 | – | 60,000 | 3,490 | + | 25 | 20,000 | – | 30,000 | 6,500 |  |  | + | 50 |
| 60,000 | – |  | 13,490 | + | 30 | 30,000 | – | 50,000 | 11,500 |  |  | + | 60 |
|  |  |  |  |  |  | 50,000 | – |  | 23,500 |  |  | + | 65 |
| Taxable limit: SEK 1,000 | | | |  |  | Taxable limit: SEK 1,000 | | | | | | | |

*Note*: The whole inheritance lot was taxable if it exceeded the taxable limit as there were no basic exemptions.

*Source*: SFS 1958:562, 1613–1614.

Table 15. Inheritance tax schedules, 1971–1980.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Class I. Children, spouses, descendants | | | | | | Class II. Parents, brothers, sisters and other heirs | | | | | | Class III: Non-profit organizations | | | | | |
|
| Taxable lot | |  | Tax |  |  | Taxable lot | |  | Tax |  |  | Taxable lot | |  | Tax |  |  |
| SEK |  | SEK | SEK |  | % | SEK |  | SEK | SEK |  | % | SEK |  | SEK | SEK |  | % |
| 0 | – | 25,000 | 0 | + | 5 | 0 | – | 10,000 | 0 | + | 8 | 0 | – | 10,000 | 0 | + | 8 |
| 25,000 | – | 50,000 | 1,250 | + | 10 | 10,000 | – | 20,000 | 800 | + | 16 | 10,000 | – | 20,000 | 800 | + | 16 |
| 50,000 | – | 75,000 | 3,750 | + | 15 | 20,000 | – | 30,000 | 2,400 | + | 24 | 20,000 | – | 30,000 | 2,400 | + | 24 |
| 75,000 | – | 100,000 | 7,500 | + | 22 | 30,000 | – | 50,000 | 4,800 | + | 32 | 30,000 | – |  | 4,800 | + | 30 |
| 100,000 | – | 150,000 | 13,000 | + | 28 | 50,000 | – | 70,000 | 11,200 | + | 40 |  |  |  |  |  |  |
| 150,000 | – | 250,000 | 27,000 | + | 33 | 70,000 | – | 100,000 | 19,200 | + | 45 |  |  |  |  |  |  |
| 250,000 | – | 350,000 | 60,000 | + | 38 | 100,000 | – | 150,000 | 32,700 | + | 50 |  |  |  |  |  |  |
| 350,000 | – | 500,000 | 98,000 | + | 44 | 150,000 | – | 200,000 | 57,700 | + | 56 |  |  |  |  |  |  |
| 500,000 | – | 1,000,000 | 164,000 | + | 49 | 200,000 | – | 500,000 | 85,700 | + | 61 |  |  |  |  |  |  |
| 1,000,000 | – | 2,000,000 | 409,000 | + | 53 | 500,000 | – | 1,000,000 | 268,700 | + | 67 |  |  |  |  |  |  |
| 2,000,000 | – | 5,000,000 | 939,000 | + | 58 | 1,000,000 | – |  | 603,700 | + | 72 |  |  |  |  |  |  |
| 5,000,000 | – |  | 2,679,000 | + | 65 |  |  |  |  |  |  |  |  |  |  |  |  |
| Basic exemptions were introduced in 1971. | | | | | | | | | | | | | | | | | |
| Spouse: SEK 3,000 plus a taxable limit of SEK 40,000 and phasing in rules of marginal inheritance tax rates | | | | | | | | | | | | | | | | | |
| Children: SEK 15,000 | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Other heirs: SEK 3,000 | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

*Note*: The phasing in rules of marginal inheritance tax rates for a surviving spouse meant that the tax rate was three percent in the bracket SEK 6,000–12,000 and rose gradually. In the bracket above SEK 5,000,000 the tax rate was 60 percent (SOU 1969:54, 70). Class IV was abolished in 1971. The heirs formerly belonging to Class IV were incorporated into Class II, which henceforth consisted of all individual heirs not in Class I and all juridical persons not belonging to Class III.

*Source*: SOU 1977:91, 236–237.

Table 16. Inheritance tax schedules, 1981–1986.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1981–1982 | | | | | | | | | | | 1983–86 | | | | | | | | | | | | | | |
| Class I: Children, spouse, descendants | | | | | | | | | | | Class I: Children, spouse, descendants | | | | | | | | | | | | | | |
| Taxable lot | | | |  | Tax | | |  | |  | | Taxable lot | | | | |  | | Tax | | | |  | |  |
| SEK | |  | | SEK | SEK | | |  | | % | | SEK | | |  | | SEK | | SEK | | | |  | | % |
| 0 | | – | | 50,000 | 0 | | | + | | 5 | | 0 | | | – | | 50,000 | | 0 | | | | + | | 6 |
| 50,000 | | – | | 100,000 | 2,500 | | | + | | 10 | | 50,000 | | | – | | 100,000 | | 3,000 | | | | + | | 12 |
| 100,000 | | – | | 150,000 | 7,500 | | | + | | 15 | | 100,000 | | | – | | 150,000 | | 9,000 | | | | + | | 18 |
| 150,000 | | – | | 200,000 | 15,000 | | | + | | 22 | | 150,000 | | | – | | 200,000 | | 18,000 | | | | + | | 24 |
| 200,000 | | – | | 300,000 | 26,000 | | | + | | 28 | | 200,000 | | | – | | 300,000 | | 30,000 | | | | + | | 30 |
| 300,000 | | – | | 450,000 | 54,000 | | | + | | 33 | | 300,000 | | | – | | 450,000 | | 60,000 | | | | + | | 36 |
| 450,000 | | – | | 600,000 | 103,500 | | | + | | 38 | | 450,000 | | | – | | 600,000 | | 114,000 | | | | + | | 42 |
| 600,000 | | – | | 800,000 | 160,500 | | | + | | 44 | | 600,000 | | | – | | 800,000 | | 177,000 | | | | + | | 48 |
| 800,000 | | – | | 1,200,000 | 248,500 | | | + | | 49 | | 800,000 | | | – | | 1,200,000 | | 273,000 | | | | + | | 54 |
| 1,200,000 | | – | | 2,500,000 | 444,500 | | | + | | 53 | | 1,200,000 | | | – | | 2,500,000 | | 489,000 | | | | + | | 60 |
| 2,500,000 | | – | | 6,000,000 | 1,133,500 | | | + | | 58 | | 2,500,000 | | | – | | 6,000,000 | | 1,269,000 | | | | + | | 65 |
| 6,000,000 | | – | |  | 3,163,500 | | | + | | 65 | | 6,000,000 | | | – | |  | | 3,544,000 | | | | + | | 70 |
| Class II: Brothers, sisters, parents and other heirs | | | | | | | | | | | | Class II: Brothers, sisters, parents and other heirs | | | | | | | | | | | | | |
| 0 | | | – | 20,000 | 0 | | + | | 8 | | | 0 | | – | | 20,000 | | | | 0 | | + | | 10 | |
| 20,000 | | | – | 40,000 | 1,600 | | + | | 16 | | | 20,000 | | – | | 40,000 | | | | 2,000 | | + | | 20 | |
| 40,000 | | | – | 60,000 | 4,800 | | + | | 24 | | | 40,000 | | – | | 60,000 | | | | 6,000 | | + | | 28 | |
| 60,000 | | | – | 90,000 | 9,600 | | + | | 32 | | | 60,000 | | – | | 90,000 | | | | 11,600 | | + | | 36 | |
| 90,000 | | | – | 120,000 | 19,200 | | + | | 40 | | | 90,000 | | – | | 120,000 | | | | 33,400 | | + | | 44 | |
| 120,000 | | | – | 150,000 | 31,200 | | + | | 45 | | | 120,000 | | – | | 150,000 | | | | 35,600 | | + | | 50 | |
| 150,000 | | | – | 200,000 | 44,700 | | + | | 50 | | | 150,000 | | – | | 200,000 | | | | 50,600 | | + | | 55 | |
| 200,000 | | | – | 250,000 | 69,700 | | + | | 56 | | | 200,000 | | – | | 250,000 | | | | 78,100 | | + | | 60 | |
| 250,000 | | | – | 600,000 | 97,700 | | + | | 61 | | | 250,000 | | – | | 600,000 | | | | 108,100 | | + | | 65 | |
| 600,000 | | | – | 1,200,000 | 311,200 | | + | | 67 | | | 600,000 | | – | | 1,200,000 | | | | 335,600 | | + | | 70 | |
| 1,200,000 | | | – |  | 713,200 | | + | | 72 | | | 1,200,000 | | – | |  | | | | 755,600 | | + | | 75 | |
| Class III: Non-profit organizations | | | | | | | | | | | | Class III: Non-profit organizations | | | | | | | | | | | | | |
| 0 | – | | | 20,000 | 0 | + | | | 8 | | | 0 | – | | | 20,000 | | 0 | | | + | | | 8 | |
| 20,000 | – | | | 40,000 | 1,600 | + | | | 16 | | | 20,000 | – | | | 40,000 | | 1,600 | | | + | | | 16 | |
| 40,000 | – | | | 60,000 | 4,800 | + | | | 24 | | | 40,000 | – | | | 60,000 | | 4,800 | | | + | | | 24 | |
| 60,000 | – | | |  | 9,600 | + | | | 30 | | | 60,000 | – | | |  | | 9,600 | | | + | | | 30 | |
| Basic exemptions | | | | | | | | | | | | Basic exemptions | | | | | | | | | | | | | |
| Spouse: SEK 50,000  Others in Class I: SEK 25,000  Class II–III: SEK 5,000 | | | | | | | | | | | | Spouse: SEK 50,000  Others in Class I: SEK 25,000  Class II–III: SEK 5,000 | | | | | | | | | | | | | |
| Children below age 18: additional SEK 3,000 per year until age 18 | | | | | | | | | | | | Children below age 18: additional SEK 5,000 per year until age 18 | | | | | | | | | | | | | |

*Note*: From 1971 heirs formerly belonging to Class IV were incorporated into Class II, which henceforth consisted of all individual heirs not in Class I and all juridical persons not belonging to Class III.

*Source*: SFS 1981:994, 1891ff; Skattebetalarnas förening (1986, 39). Table 17. Inheritance and gift tax schedules, 1987–1990.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Class I: Children, spouse, descendants | | | | | |
| Taxable lot |  |  | Tax |  |  |
| SEK |  | SEK | SEK |  | % |
| 0 | – | 100,000 | 0 | + | 10 |
| 100,000 | – | 200,000 | 10,000 | + | 20 |
| 200,000 | – | 400,000 | 30,000 | + | 30 |
| 400,000 | – | 800,000 | 90,000 | + | 40 |
| 800,000 | – | 8,000,000 | 250,000 | + | 50 |
| 8,000,000 | – |  | 3,850,000 | + | 60 |
| Class II: Brothers, sisters, parents and other heirs | | | | | |
| Taxable lot |  |  | Tax |  |  |
| SEK |  | SEK | SEK |  | % |
| 0 | – | 25,000 | 0 | + | 15 |
| 25,000 | – | 50,000 | 3,750 | + | 25 |
| 50,000 | – | 100,000 | 10,000 | + | 35 |
| 100,000 | – | 200,000 | 27,500 | + | 45 |
| 200,000 | – | 2,000,000 | 72,500 | + | 55 |
| 2,000,000 | – |  | 1,062500 | + | 65 |
| Class III: Non-profit organizations | | | | | |
| Taxable lot |  |  | Tax |  |  |
| SEK |  | SEK | SEK |  | % |
| 0 | – | 30,000 | 0 | + | 10 |
| 30,000 | – | 60,000 | 3,000 | + | 20 |
| 60,000 | – |  | 9,000 | + | 30 |
| Basic exemptions 1987–1988 1989–1990 | | | | | |
| Spouse: SEK 100,000 200,000 | | | | | |
| Children: SEK 50,000 50,000 | | | | | |
| Others: SEK 15,000 15,000 | | | | | |

*Note*: From 1971 heirs formerly belonging to Class IV were incorporated into Class II, which henceforth consisted of all individual heirs not in Class I and all juridical persons not belonging to Class III.

*Source*: Skattebetalarnas förening(1987, 40).

Table 18. Inheritance and gift tax schedules, 1991.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Class I. Children, spouse, descendants | | | | | |
| Taxable lot |  |  | Tax |  |  |
| SEK |  | SEK | SEK |  | % |
| 0 | – | 140,000 | 0 | + | 10 |
| 140,000 | – | 280,000 | 14,000 | + | 20 |
| 280,000 | – | 560,000 | 42,000 | + | 30 |
| 560,000 | – | 1,200,000 | 126,000 | + | 40 |
| 1,200,000 | – | 11,200,000 | 350,000 | + | 50 |
| 11,200,000 | – |  | 5,390,000 | + | 60 |
| Class II. Brothers, sisters, parents and other heirs | | | | | |
| Taxable lot |  |  | Tax |  |  |
| SEK |  | SEK | SEK |  | % |
| 0 | – | 35,000 | 0 | + | 15 |
| 35,000 | – | 70,000 | 5,250 | + | 25 |
| 70,000 | – | 140,000 | 14,000 | + | 35 |
| 140,000 | – | 280,000 | 38,500 | + | 45 |
| 280,000 | – | 2,800,000 | 101,500 | + | 55 |
| 2,800,000 | – |  | 1,487,500 | + | 65 |
| Class III. Non-profit organizations | | | | | |
| Taxable lot |  |  | Tax |  |  |
| SEK |  | SEK | SEK |  | % |
| 0 | – | 42,000 | 0 | + | 10 |
| 42,000 | – | 84,000 | 4,200 | + | 20 |
| 84,000 | – |  | 12,600 | + | 30 |
| Basic exemptions | | | | | |
| Spouse: SEK 280,000 | | | | | |
| Children: SEK 70,000 | | | | | |
| Others: SEK 21,000 | | | | | |
| Gifts: SEK 10,000 | | | | | |

*Note*: From 1971 heirs formerly belonging to Class IV were incorporated into Class II, which henceforth consisted of all individual heirs not in Class I and all juridical persons not belonging to Class III.

*Source*: Skattebetalarnas förening (1991).

Table 19. Inheritance and gift tax schedules, 1992–2004.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Class I. Children, spouse, descendants | | | | | |
| Taxable lot |  |  | Tax |  |  |
| SEK |  | SEK | SEK |  | % |
| 0 | – | 300,000 | 0 | + | 10 |
| 300,000 | – | 600,000 | 30,000 | + | 20 |
| 600,000 | – |  | 90,000 | + | 30 |
| Class II. Brothers, sisters, parents and other heirs | | | | | |
| Taxable lot |  |  | Tax |  |  |
| SEK |  | SEK | SEK |  | % |
| 0 | – | 70,000 | 0 | + | 10 |
| 70,000 | – | 140,000 | 7,000 | + | 20 |
| 140,000 | – |  | 21,000 | + | 30 |
| Class III: Non-profit organizations | | | | | |
| Taxable lot |  |  | Tax |  |  |
| SEK |  | SEK | SEK |  | % |
| 0 | – | 90,000 | 0 | + | 10 |
| 90,000 | – | 170,000 | 9,000 | + | 20 |
| 170,000 | – |  | 25,000 | + | 30 |
| Basic exemptions | | | | | |
| Spouse: SEK 280,000 | | | | | |
| Children: SEK 70,000 | | | | | |
| Others: SEK 21,000 | | | | | |
| Gifts: SEK 10,000 | | | | | |

*Note*: From 1971 heirs formerly belonging to Class IV were incorporated into Class II, which henceforth consisted of all individual heirs not in Class I and all juridical persons not belonging to Class III.

*Source*: Skattebetalarnas förening (1992).

Table 20. Taxable share of capital gains on stock holdings, 1911–1990.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Holding period | | | | |
| Time period | < 2 years | 2–3 years | 3–4 years | 4–5 years | ≥ 5 years |
| 1911–1950 | 100 | 100 | 100 | 100 | 0 |
| 1951–1965 | 100 | 75 | 50 | 25 | 0 |
| 1966–1975 | 100 | 75 | 50 | 25 | 10/25\* |
| 1976–1990 | 100 | 40 | 40 | 40 | 40 |

*Note*: Before 1911 only so-called “speculative” capital gains were taxable. \* Formally, ten percent of the proceeds of the sale from the shares were included in the personal income tax base of the seller. The rate of 25 percent is an estimate of the taxable share based on assumptions made by Södersten (1984).

*Source*: Eberstein (1929, 154–155); Bratt and Fernström (1975); SOU 1977:91, 242–243; Rundfelt (1982); Södersten (1984, 106–107).

Table A1. Swedish consumer price index, 1884–2005 (1884 = 100).

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Year | CPI |  | Year | CPI |  | Year | CPI |
| 1884 | 100.0 |  | 1925 | 211.7 |  | 1966 | 620.8 |
| 1885 | 95.33 |  | 1926 | 204.5 |  | 1967 | 645.9 |
| 1886 | 90.67 |  | 1927 | 202.2 |  | 1968 | 659.1 |
| 1887 | 87.44 |  | 1928 | 204.5 |  | 1969 | 677.0 |
| 1888 | 90.55 |  | 1929 | 201.0 |  | 1970 | 723.7 |
| 1889 | 94.62 |  | 1930 | 193.8 |  | 1971 | 777.5 |
| 1890 | 96.65 |  | 1931 | 187.8 |  | 1972 | 824.2 |
| 1891 | 99.64 |  | 1932 | 185.4 |  | 1973 | 879.2 |
| 1892 | 97.85 |  | 1933 | 180.6 |  | 1974 | 966.5 |
| 1893 | 93.90 |  | 1934 | 181.8 |  | 1975 | 1,061 |
| 1894 | 89.11 |  | 1935 | 185.4 |  | 1976 | 1,171 |
| 1895 | 90.79 |  | 1936 | 187.8 |  | 1977 | 1,304 |
| 1896 | 90.07 |  | 1937 | 193.8 |  | 1978 | 1,435 |
| 1897 | 92.94 |  | 1938 | 197.4 |  | 1979 | 1,538 |
| 1898 | 97.37 |  | 1939 | 203.3 |  | 1980 | 1,748 |
| 1899 | 101.7 |  | 1940 | 230.9 |  | 1981 | 1,959 |
| 1900 | 102.9 |  | 1941 | 262.0 |  | 1982 | 2,127 |
| 1901 | 100.4 |  | 1942 | 279.9 |  | 1983 | 2,317 |
| 1902 | 101.2 |  | 1943 | 281.1 |  | 1984 | 2,502 |
| 1903 | 102.9 |  | 1944 | 279.9 |  | 1985 | 2,687 |
| 1904 | 101.7 |  | 1945 | 278.7 |  | 1986 | 2,800 |
| 1905 | 103.8 |  | 1946 | 279.9 |  | 1987 | 2,919 |
| 1906 | 106.0 |  | 1947 | 288.3 |  | 1988 | 3,089 |
| 1907 | 111.5 |  | 1948 | 305.0 |  | 1989 | 3,287 |
| 1908 | 113.2 |  | 1949 | 306.2 |  | 1990 | 3,632 |
| 1909 | 112.1 |  | 1950 | 311.0 |  | 1991 | 3,970 |
| 1910 | 112.1 |  | 1951 | 363.6 |  | 1992 | 4,061 |
| 1911 | 115.4 |  | 1952 | 390.0 |  | 1993 | 4,250 |
| 1912 | 117.8 |  | 1953 | 392.3 |  | 1994 | 4,343 |
| 1913 | 118.2 |  | 1954 | 394.7 |  | 1995 | 4,453 |
| 1914 | 119.6 |  | 1955 | 405.5 |  | 1996 | 4,474 |
| 1915 | 137.6 |  | 1956 | 425.8 |  | 1997 | 4,498 |
| 1916 | 155.5 |  | 1957 | 445.0 |  | 1998 | 4,490 |
| 1917 | 196.2 |  | 1958 | 464.1 |  | 1999 | 4,512 |
| 1918 | 288.3 |  | 1959 | 467.7 |  | 2000 | 4,556 |
| 1919 | 318.2 |  | 1960 | 486.8 |  | 2001 | 4,667 |
| 1920 | 324.2 |  | 1961 | 497.6 |  | 2002 | 4,768 |
| 1921 | 264.4 |  | 1962 | 521.5 |  | 2003 | 4,860 |
| 1922 | 220.1 |  | 1963 | 537.1 |  | 2004 | 4,878 |
| 1923 | 208.1 |  | 1964 | 553.8 |  | 2005 | 4,901 |
| 1924 | 208.1 |  | 1965 | 582.5 |  |  |  |

*Source*: Statistics Sweden.Table A2. Average annual wage for a full-time production worker (APW) in nominal SEK,   
1884–2004.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Year | SEK |  | Year | SEK |  | Year | SEK |
| 1884 | 505 |  | 1925 | 2,162 |  | 1966 | 21,300 |
| 1885 | 499 |  | 1926 | 2,189 |  | 1967 | 22,400 |
| 1886 | 484 |  | 1927 | 2,202 |  | 1968 | 23,300 |
| 1887 | 493 |  | 1928 | 2,205 |  | 1969 | 24,800 |
| 1888 | 512 |  | 1929 | 2,312 |  | 1970 | 27,500 |
| 1889 | 544 |  | 1930 | 2,317 |  | 1971 | 30,300 |
| 1890 | 561 |  | 1931 | 2,225 |  | 1972 | 32,200 |
| 1891 | 565 |  | 1932 | 2,128 |  | 1973 | 34,600 |
| 1892 | 560 |  | 1933 | 2,134 |  | 1974 | 38,800 |
| 1893 | 565 |  | 1934 | 2,227 |  | 1975 | 45,500 |
| 1894 | 573 |  | 1935 | 2,288 |  | 1976 | 51,200 |
| 1895 | 583 |  | 1936 | 2,320 |  | 1977 | 54,600 |
| 1896 | 596 |  | 1937 | 2,430 |  | 1978 | 59,000 |
| 1897 | 621 |  | 1938 | 2,533 |  | 1979 | 64,000 |
| 1898 | 662 |  | 1939 | 2,649 |  | 1980 | 71,000 |
| 1899 | 693 |  | 1940 | 2,825 |  | 1981 | 77,200 |
| 1900 | 717 |  | 1941 | 3,037 |  | 1982 | 82,200 |
| 1901 | 710 |  | 1942 | 3,337 |  | 1983 | 88,200 |
| 1902 | 720 |  | 1943 | 3,554 |  | 1984 | 96,100 |
| 1903 | 740 |  | 1944 | 3,717 |  | 1985 | 103,200 |
| 1904 | 762 |  | 1945 | 3,913 |  | 1986 | 110,400 |
| 1905 | 773 |  | 1946 | 4,277 |  | 1987 | 118,200 |
| 1906 | 844 |  | 1947 | 4,859 |  | 1988 | 127,400 |
| 1907 | 901 |  | 1948 | 5,331 |  | 1989 | 139,400 |
| 1908 | 902 |  | 1949 | 5,865 |  | 1990 | 152,700 |
| 1909 | 843 |  | 1950 | 6,125 |  | 1991 | 158,500 |
| 1910 | 975 |  | 1951 | 7,235 |  | 1992 | 167,900 |
| 1911 | 986 |  | 1952 | 8,300 |  | 1993 | 172,800 |
| 1912 | 1,033 |  | 1953 | 8,700 |  | 1994 | 182,600 |
| 1913 | 1,062 |  | 1954 | 9,200 |  | 1995 | 190,800 |
| 1914 | 1,071 |  | 1955 | 9,700 |  | 1996 | 204,100 |
| 1915 | 1,105 |  | 1956 | 10,400 |  | 1997 | 208,900 |
| 1916 | 1,249 |  | 1957 | 11,200 |  | 1998 | 214,100 |
| 1917 | 1,502 |  | 1958 | 11,900 |  | 1999 | 222,400 |
| 1918 | 2,054 |  | 1959 | 12,700 |  | 2000 | 230,500 |
| 1919 | 2,574 |  | 1960 | 13,500 |  | 2001 | 239,000 |
| 1920 | 3,008 |  | 1961 | 14,500 |  | 2002 | 247,600 |
| 1921 | 2,711 |  | 1962 | 15,600 |  | 2003 | 255,300 |
| 1922 | 2,118 |  | 1963 | 16,600 |  | 2004 | 262,200 |
| 1923 | 2,035 |  | 1964 | 17,800 |  |  |  |
| 1924 | 2,114 |  | 1965 | 19,500 |  |  |  |

*Source*: 1861–1951: Edvinsson (2005, 371, Table P and 385, Table U); 1952–1993: Du Rietz (1994, 44, Table 3.1); 1994–2003: Johansson (2004, 93, Table A1); 2004: National Mediation Office (2011).

Table A3. Taxable limits (1884–1970) and basic exemptions (1971–2004) for children in nominal and real terms, 1895–2004.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 1885 | 1895 | 1910 | 1915 | 1933 | 1941 | 1957 | 1970 | 1971 | 1980 | 1981 | 1983 | 1986 | 1987 | 1990 | 1991 | 1992 | 2004 |
| Nominal taxable limit | 1.0 | 0.4 | 1.0 | 1.0 | 1.0 | 3.0 | 6.0 | 6.0 | – | – | – | – | – | – | – | – | – | – |
| Nominal basic exemption | – | – | – | – | – | – | – | – | 15.0 | 15.0 | 25.0 | 25.0 | 25.0 | 50.0 | 50.0 | 70.0 | 70.0 | 70.0 |
| CPI Index | 100 | 90.79 | 112.1 | 137.6 | 180.6 | 262.0 | 445.0 | 723.7 | 777.5 | 1,748 | 1,959 | 2,317 | 2,800 | 2,919 | 3,632 | 3,970 | 4,061 | 4,878 |
| Nominal APW | .505 | .583 | .975 | 1.105 | 2.134 | 3.037 | 11.2 | 27.5 | 30.3 | 71.0 | 77.2 | 88.2 | 110.4 | 118.2 | 152.7 | 158.5 | 167.9 | 262.2 |
| Taxable limit 2004 prices | 48.8 | 20.5 | 43,5 | 35.5 | 27.0 | 55.9 | 65.8 | 40.4 | – | – | – | – | – | – | – | – | – | – |
| Basic exemption, 2004 prices | – | – | – | – | – | – | – | – | 94.1 | 41.9 | 37.4 | 52.6 | 43.6 | 83.7 | 67.2 | 86.1 | 84.1 | 70.0 |
| Basic exemption/APW | – | – | – | – | – | – | – | – | 0.495 | 0.211 | 0.194 | 0.283 | 0.226 | 0.423 | 0.327 | 0.543 | 0,501 | 0.267 |
| Taxable limit/APW | 0 | 0.686 | 0.474 | 0.905 | 0.469 | 0.988 | 0.536 | 0.218 | – | – | – | – | – | – | – | – | – | – |

*Note*: All nominal figures are in thousand SEK. APW = average annual wage of a production worker (see Table 22).