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In case no. 918-20, **AA** (Appellant) v. the **Swedish Tax Agency** (Respondent), the Supreme Administrative Court delivered the following judgment on 15 September 2021.

RULING OF THE SUPREME ADMINISTRATIVE COURT

The Supreme Administrative Court grants the appeal and finds that BB shall be deregistered from the Swedish Population Register.

BACKGROUND

1. Registration in the Swedish Population Register is the fundamental registration of the population in Sweden and is administered by the Swedish Tax Agency. Information regarding, *inter alia*, name, date of birth and place of birth is registered in the Population Register. A person who deceases or is declared dead is to be deregistered from the Population Register.
2. BB is registered in the Swedish Population Register. A Serbian death certificate states that a person by the name of BB, born on 22 February 1927, died in Serbia on 10 November 2017. Furthermore, it states that his place of birth is Vica, Lucani, Serbia and that he has been married to CC, born D.
3. The Swedish Tax Agency rejected an application for registration of BB's death in Serbia. The reasons for the decision were as follows. BB was registered in the Swedish Population Register in 1966. It is apparent from his personal file that he was born on 20 February 1927. In support of the application for deregistration, a death certificate from Serbia has been presented for BB, born on 22 February 1927. No document has been presented which confirms that this person is the same person as the BB registered in the Population Register. Accordingly, BB cannot be registered as deceased in the Population Register.

4. AA, who is the son of the BB registered in the Population Register, appealed the decision to the Administrative Court in Malmö which rejected the appeal. The reasons for the decision were as follows. The circumstance that the date of birth in the Population Register has been registered for a considerable time without the individual having corrected it strengthens the presumption that the information in the Population Register is correct. It is then necessary to present evidence which clearly demonstrates the opposite. However, no such evidence has been presented. Under such circumstances, deregistration cannot take place.
5. AA appealed the decision to the Administrative Court of Appeal in Gothenburg which rejected the appeal. The reasons for the decision were as follows. There are no copies of passports or other identity documents in the personal files in possession of the Swedish Migration Agency. Accordingly, there is no concrete documentation showing that an erroneous date of birth was entered in the parish register and was subsequently entered in the Population Register. Instead, the notion that the correct date of birth was entered is supported, *inter alia*, by BB signing an application for Swedish citizenship in which it is stated that he was born on 20 February 1927. However, the Administrative Court of Appeal notes that the same place of birth and the same name of the spouse are registered in the parish register for the BB registered in Sweden as in the extract from the Serbian Register of Deaths. Furthermore, the personal file at the Swedish Migration Agency for the BB registered in Sweden contains a Serbian decision regarding an application for a release from citizenship in which it is stated that the applicant was born on 22 February 1927. No explanation has been given as to why the date of birth registered in the Swedish Population Register for BB is incorrect. Also, the Administrative Court of Appeal is not of the opinion that it is otherwise clear from the investigation that the BB registered in Sweden is the same person as the deceased, even though certain circumstances so indicate. Accordingly, the conditions for registering BB as deceased in the Population Register are not fulfilled.

CLAIMS, ETC.

6. AA claims that BB shall be deregistered from the Population Register.
7. *The Swedish Tax Agency* contests the claim.

REASONS FOR THE RULING**The question in the case**

8. The question in the case pertains to evidentiary requirements and the evaluation of evidence in the determination of a request to deregister a person from the Population Register because he or she has deceased abroad.

Legislation, etc.

9. Section 19 of the Population Registration Act (1991:481) states that a person who deceases or is declared dead is to be deregistered from the Population Register.
10. In the case HFD 2019 ref. 9, the Supreme Administrative Court addressed the question of the burden of proof and evidentiary requirements in conjunction with changes to identity information in the Population Register. The case pertained to a person who applied, *inter alia*, to have his date of birth and place of birth changed in the Population Register. The Court stated the following. The constancy of the registered identity information is of such central importance that the evidentiary requirements to change such information must be high. Balancing against the interest that the registered information is correct entails, however, that the evidentiary requirement should not be set so high that it is unreasonably difficult to change incorrect information to correct information. This leads to the conclusion that the individual, in order to be granted a request to change registered identity information, must present evidence according to which it is clear that the new information is correct. In the evaluation of evidence,

consideration is to be given as to whether the individual can satisfactorily explain why the previous information was submitted and the respects in which any documents and any other information adduced in support of it is incorrect.

The Court's assessment

11. In matters regarding deregistration from the Population Register because of death, there is no reason to impose other evidentiary requirements than those applicable to a change of registered identity information. In order for deregistration to take place, it must thus be clear from the investigation that the registered person has deceased.
12. The information in the Serbian death certificate regarding BB corresponds to what was registered in the Population Register in terms of the month of birth, the year of birth, the place of birth and the spouse's name, including her maiden name. These are circumstances which indicate that the person referred to in the death certificate is the same person registered in the Population Register. This is also supported by the fact that the two different dates of birth (20 and 22 February 1927) appear in the Swedish Migration Agency's personal file for one and the same BB.
13. Against this background, too great an emphasis should not be placed on the fact that one number relating to the day of the month of birth differs and that the applicant has not been able to explain why the information provided by the deceased does not correspond (*cf.* case HFD 2019 ref. 9) but, rather, it may be deemed clear from the investigation that the BB registered in the Population Register has deceased. Accordingly, the appeal shall be granted.

Justices Jäderblom, Knutsson, Nymansson, Bull and Gäverth have participated in the ruling.

Judge Referee: Birgitta Fors Almassidou.