UPPSALA
UNIVERSITET

Reg. no. UFV 2025/443

Guidelines on sale of furniture and equipment

Approved by the Vice-Chancellor, 27 May 2025

Contents

Guidelines on sale of furniture and equipment 3

Need for property 3

Business integrity 3

VAT 4

Special guidelines for IT equipment and other storage media 4

Conflicts of interest 5

Export controls, etc. 5

Agreement 5

Responsibility 5

Guidelines on sale of furniture and equipment

These guidelines do not cover

- the sale of shares and participations;
- the sale of goods purchased voluntarily as part of fee-financed activities;
- sales subject to the right to lease and repurchase;
- the transfer of property to Swedish authorities; or
- IT equipment for which University IT Services are responsible, which is sent for reuse or disposal in accordance with a specific agreement.

Under the Ordinance on the transfer of state-owned moveable property (1996:1191), the University may dispose of moveable property if it is no longer needed for state activities or has become unusable. Such property can be disposed of by being discarded, exchanged or sold.

The following applies to the sale of the University's movable property.

Need for property

Selling property presupposes that the property is no longer required for state activities. This makes it necessary to investigate whether this is the case. The investigative measures required depend on the type of property.

As regards standard equipment, such as desks, office chairs, monitors, etc., it can be assumed that the state has the equipment it requires and that no actual investigative measures are therefore necessary. However, it would be advisable to investigate whether any unit within the University might require the equipment before proceeding with any sale to external parties.

For equipment beyond the standard specification, such as unusual research instruments, specific investigative measures need to be taken. The extent of the investigation required must be determined on a case-by-case basis, depending on the value of the property and the level of demand that can be expected for it. The simplest approach is to inquire among higher education institutions that are Swedish public authorities, other public authorities and other institutions that might be expected to have an interest in taking over the property. If these show no interest, it can be assumed that the property is no longer required for state activities.

The assessment that the property is no longer required for state activities must be documented in a traceable way.

Business integrity

Sales must be conducted on businesslike terms. This means that the property must not be undersold and that no irrelevant considerations shall be taken into account during the

sale. The book value is irrelevant in this context, including, for example, whether the asset has been written off and therefore has no value in the accounts.

The property is to be sold in a way that secures the best possible price for the University. An appropriate way to ensure this is to offer the property to a wide range of potential buyers.

To ensure that the property is not undersold, the price must in any event be set at the amount the buyer would have to pay for the equivalent goods at a retail outlet, including VAT.

In the case of the sale of property where the value is likely to exceed half a price base amount (2024: SEK 57,300), the sale must be preceded by a valuation of the property carried out by an impartial and competent valuer, with the method used to determine the value of the property documented in writing. Impartiality in this case means that the valuer has no interest in the sale nor any relationship with any other party with an interest in the sale that it is likely to undermine confidence in the valuer's impartiality.

As a general rule, if the cost of selling a particular item of property (e.g. in the form of valuation costs, the erasure of storage media or accounting work) would exceed the proceeds from the sale, the item should be discarded. It is also possible to consider a sale for zero kronor to be businesslike. This is on the understanding that it is not possible to find a paying buyer but that an interested party, by acquiring the property, would take over the University's disposal costs.

The assessment of business integrity must be documented in a traceable way.

VAT

Output VAT is not charged on the sale of equipment.

Special guidelines for IT equipment and other storage media

When selling IT equipment such as computers, telephones or other equipment capable of storing the University's data and licences, all data must be completely erased and/or the device must be reset to factory settings before the sale may take place. Data erasure and factory resets ensure that neither software for which the University holds a licence nor data such as personal data, confidential information or business-critical information can be accessed without authorisation.

Client computers and mobile phones may need to be reported for deregistration in inventory systems such as client registers and licence registers, in accordance with applicable regulations.

Conflicts of interest

Neither the person responsible for the sale nor the valuer who valued the property, nor anyone closely associated with these persons, may purchase the property.

Export controls, etc.

Special rules apply to the sale of dual-use products subject to export controls. The recipient of such products must always be informed that these products are subject to export controls. Revenue from the sale of dual-use products subject to export controls must be declared annually to the Inspectorate of Strategic Products. If the sale involves the property being sent outside the EU (exported), an export licence is required.

More restrictive rules apply to the sale of products that constitute military equipment. Sanctions may involve the extension of export control regulations to certain countries or recipients.

For enquiries regarding export controls on dual-use products, please contact the Security and Safety Division.

Agreement

Upon sale, a written transfer agreement must be signed with the buyer. If you have any questions regarding agreements, please contact the Legal Affairs Division.

Responsibility

The person responsible for the sale is the person who has been delegated this responsibility in accordance with the current order of delegation. This responsibility includes ensuring that the sale is conducted in accordance with these guidelines and that transfer agreements are signed.