

# Sweden

## Recent developments relating to MAP in Sweden prior to 15 August 2023

### ***Developments relating to MAP in the tax treaty network***

- new tax treaty with Slovenia (applicable 01/01/2022, replacing existing treaty with Yugoslavia)
- termination of the tax treaties with Greece and Portugal (treaties not applicable since 01/01/2022)
- amending protocol with France (signed 22 May 2023)
- amending protocol with Germany (signed 18 Jan 2023).

### ***Other developments relating to MAP***

- No developments were reported

## Latest Action 14 Peer Review report

9 April 2020 - <https://doi.org/10.1787/7b3b1492-en>

## Tax treaty network of Sweden

- 80 treaties, applicable to 84 jurisdictions (covering all treaties signed, although not necessarily in force)
- status of MLI: in force.

**Table 1. State of play of Sweden's tax treaty network**

Treaties in line with the Action 14 Minimum Standard following MLI impact	Treaties where actions are ongoing to make them in line with the Action 14 Minimum Standard	Following impact/actions, remaining treaties that are not in line with Action 14 Minimum Standard
60	2	13

Source: OECD

## Sweden's MAP programme

### ***Organisation of competent authority function***

- 15 persons:
  - one head of unit
  - 14 persons working on MAP cases:
    - nine persons work on attribution/allocation cases and five persons work on other cases.
- contact persons for MAP requests:

- Skatteverket, Enheten för internationell samverkan, Behörig myndighet MAP/APA, 205 30 MALMÖ The Swedish Tax Agency, Unit for International Cooperation, Competent Authority MAP/APA, 205 30 Malmö, Sweden.
- e-mail to the Office of the Competent Authority: [oca@skatteverket.se](mailto:oca@skatteverket.se).

**Figure 1. Competent Authority Organisational Structure**



Source: OECD

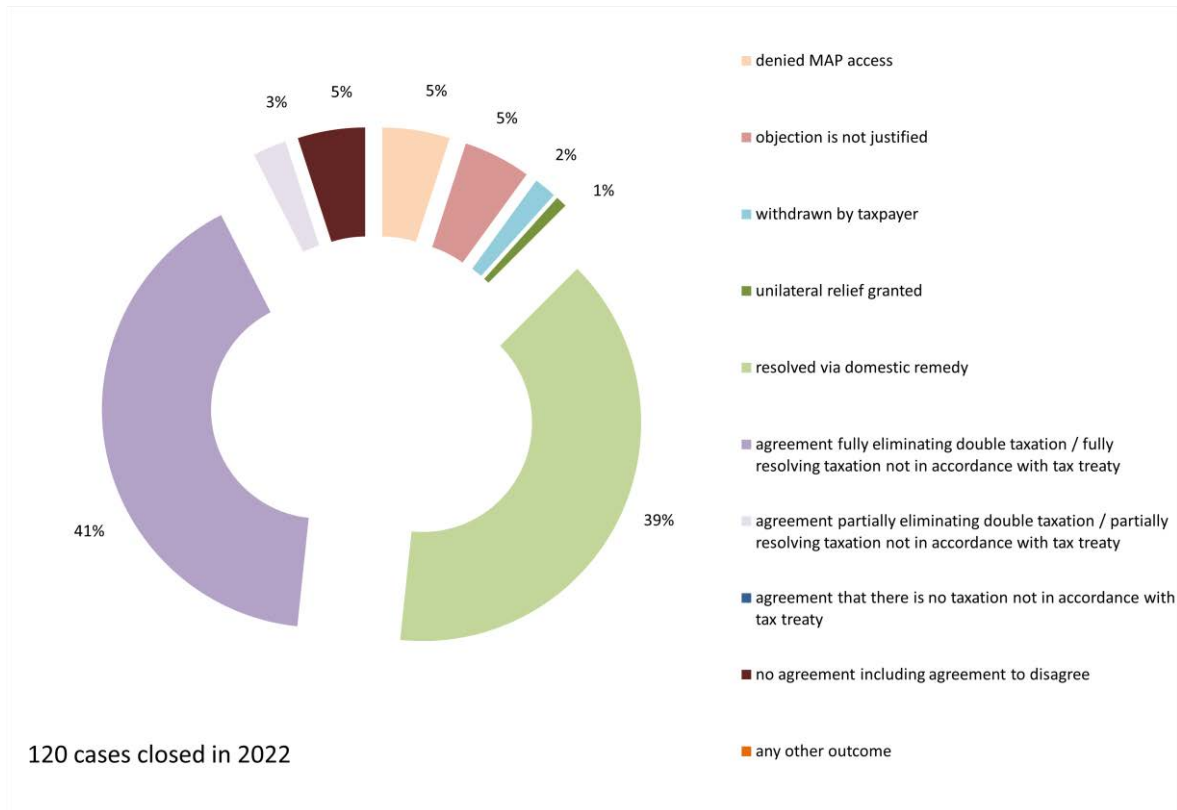
**Table 2. Guidance on the MAP process**

<b>MAP guidance</b>	<i>Ansökan om undanröjande av internationell dubbelbeskattning</i>	<a href="https://www.skatteverket.se/privat/skatter/arbeteinkomst/internationellainkomster/dubbelbeskattningavrakning/undanrojandeavdubbelbeskattning.4.69ef368911e1304a625800011554.html">https://www.skatteverket.se/privat/skatter/arbeteinkomst/internationellainkomster/dubbelbeskattningavrakning/undanrojandeavdubbelbeskattning.4.69ef368911e1304a625800011554.html</a> (Section "Ansökan" to be referred to for form and content of a MAP request, including information requirements)
<b>MAP profile</b>	3 June 2022	<a href="https://www.oecd.org/tax/dispute/sweden-dispute-resolution-profile.pdf">https://www.oecd.org/tax/dispute/sweden-dispute-resolution-profile.pdf</a>

## Overview of Sweden's MAP Statistics for 2022

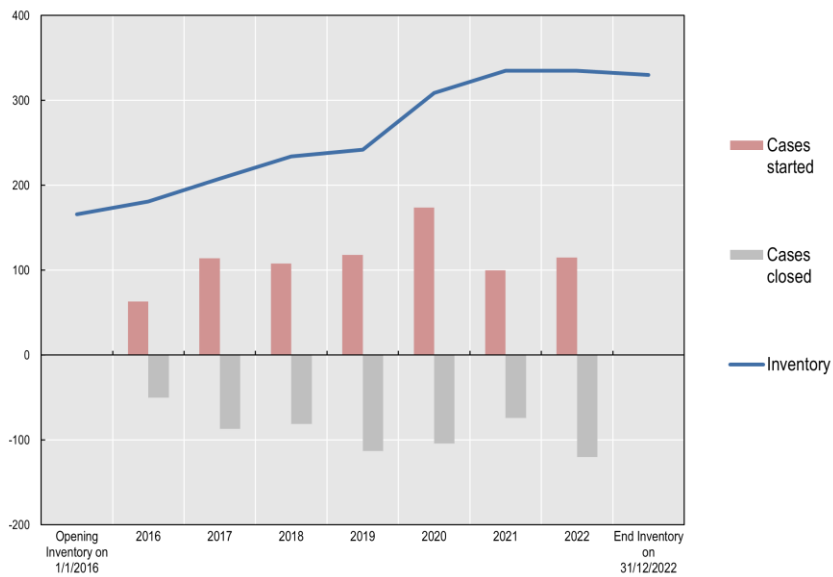
Please refer to <https://www.oecd.org/tax/dispute/map-statistics-sweden.pdf> for details with respect to Sweden's MAP Statistics.

Figure 2. Cases Closed in 2022



Source: OECD

Figure 3. Evolution of Sweden's MAP caseload (2016-22)



Source: OECD

**Table 3. Overview of Sweden's MAP caseload for 2022**

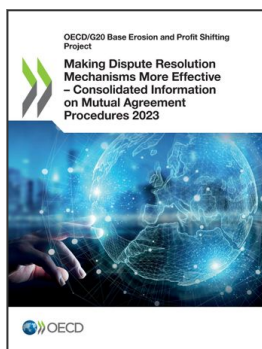
Inventory for year 2022	Opening Inventory 1/1/2022	Cases started	Cases Closed	End Inventory 31/12/2022
Attribution/allocation cases	195	34	87	142
Other cases	140	81	33	188
<b>Total</b>	<b>335</b>	<b>115</b>	<b>120</b>	<b>330</b>

Source: OECD

**Table 4. Sweden's average time to resolve MAP cases in 2022**

Cases resolved in year 2022	Pre-2016 cases		Post-2015 cases		All	
	Number of cases	Average time	Number of cases	Average time	Number of cases	Average time
				Start to End		
Attribution / Allocation cases	4	97.55	83	25.5	87	28.82
Other cases	0	N/A	33	14.32	33	14.32
<b>All cases</b>	<b>4</b>	<b>97.55</b>	<b>116</b>	<b>22.32</b>	<b>120</b>	<b>24.83</b>

Source: OECD



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