

Sweden

A. Progress in the implementation of the minimum standard

Sweden has 83 tax agreements in force as reported in its response to the Peer Review questionnaire, including the multilateral Nordic Convention concluded with Denmark, the Faroe Islands, Finland, Iceland and Norway (the “Nordic Convention”).¹³⁵ Nine of those agreements, including the Nordic Convention, comply with the minimum standard.

Sweden signed the MLI in 2017 and deposited its instrument of ratification on 22 June 2018. The MLI entered into force for Sweden on 1 October 2018. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Sweden reserved the right to delay the entry into effect of the provisions of the MLI until Sweden has completed its internal procedures for this purpose with respect to each of its listed agreements.¹³⁶ Sweden has not yet notified that it completed its internal procedures for the entry into effect of the MLI with respect to any of its agreements.

Sweden has not listed its agreements with Australia, Austria, Bosnia-Herzegovina, Croatia, Montenegro, Serbia, Singapore and Spain under the MLI but indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreements with Australia, Austria, Bosnia-Herzegovina, Croatia, Serbia, Singapore and Spain. Australia, Bosnia-Herzegovina, Croatia, Serbia and Singapore have listed their agreements with Sweden under the MLI.

Sweden has signed a bilateral complying instrument with respect to its agreement with Brazil, France and Germany.

Sweden indicated in its response to the Peer Review questionnaire that the agreements with Kosovo* and Montenegro do not give rise to material treaty-shopping concerns for Sweden.

Sweden is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹³⁷

B. Conclusion

Australia, Bosnia-Herzegovina, Croatia, Serbia and Singapore have listed their agreements with Sweden under the MLI, which amount to requests to implement the minimum standard.

Sweden is working towards finalising its internal procedures for the entry into effect of the MLI (which involves the appropriate enactment of a separate, dedicated law reflecting the effects of the MLI with respect to each agreement that is a covered tax agreement under the MLI). To ensure that the minimum standard is implemented as swiftly as possible, Sweden is concurrently pursuing bilateral negotiations.

¹³⁵ See the Multilateral convention concluded by Denmark, Finland, the Faroe Islands, Iceland, Norway and Sweden: for the avoidance of double taxation with respect to taxes on income and on capital (1996, 1997, 2008 and 2018).

¹³⁶ The reservation was made under Article 35(7)(a) of the MLI.

¹³⁷ For its agreements listed under the MLI, Sweden is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

Recommendation

It is recommended that Sweden completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

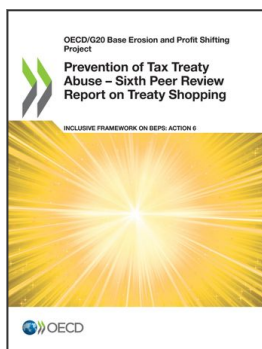
Summary of the jurisdiction response - Sweden

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	No	Yes MLI	PPT
2	Argentina	No	Yes MLI	PPT
3	Armenia	No	Yes MLI	PPT
4	Australia	No	No	
5	Austria	No	No	
6	Azerbaijan	No	No	
7	Bangladesh*	No	No	
8	Barbados	No	Yes MLI	
9	Belarus	No	No	
10	Belgium	No	Yes MLI	PPT
11	Bolivia*	No	No	
12	Bosnia-Herzegovina	No	No	
13	Botswana	No	No	
14	Brazil	No	Yes other	PPT+LOB
15	Bulgaria	No	Yes MLI	PPT
16	Canada	No	Yes MLI	PPT
17	Chile	No	Yes MLI	PPT
18	China (People's Republic of)	No	Yes MLI	PPT
19	Croatia	No	No	
20	Cyprus*	No	Yes MLI	PPT
21	Czechia	No	Yes MLI	PPT
22	Denmark	Yes other		PPT
23	Egypt	No	Yes MLI	PPT
24	Estonia	No	Yes MLI	PPT
25	Faroe Islands	Yes other		PPT
26	Finland	Yes other		PPT
27	France	No	Yes other	
28	Gambia*	No	No	
29	Georgia	No	Yes MLI	PPT
30	Germany	No	Yes other	
31	Hungary	No	Yes MLI	PPT
32	Iceland	Yes other		PPT
33	India	No	Yes MLI	PPT
34	Indonesia	No	Yes MLI	PPT
35	Ireland	No	Yes MLI	PPT
36	Israel	No	Yes MLI	PPT
37	Italy	No	Yes MLI	PPT
38	Jamaica	No	Yes MLI	PPT

39	Japan	No	Yes MLI	PPT+LOB
40	Kazakhstan	No	Yes MLI	PPT
41	Kenya	No	Yes MLI	PPT
42	Korea	No	Yes MLI	PPT
43	Latvia	No	Yes MLI	PPT
44	Lithuania	No	Yes MLI	PPT
45	Luxembourg	No	Yes MLI	PPT
46	Malaysia	No	Yes MLI	PPT
47	Malta	No	Yes MLI	PPT
48	Mauritius	No	Yes MLI	PPT
49	Mexico	No	Yes MLI	PPT
50	Namibia	No	Yes MLI	PPT
51	Netherlands	No	Yes MLI	PPT
52	New Zealand	No	Yes MLI	PPT
53	Nigeria	No	Yes MLI	PPT
54	North Macedonia	No	Yes MLI	PPT
55	Norway	Yes other		PPT
56	Pakistan	No	Yes MLI	PPT
57	Philippines	No	No	
58	Poland	No	Yes MLI	PPT
59	Romania	No	Yes MLI	PPT
60	Russian Federation	Yes other		PPT
61	Saudi Arabia	No	Yes MLI	PPT
62	Serbia	No	No	
63	Singapore	No	No	
64	Slovak Republic	No	Yes MLI	PPT
65	Slovenia	Yes other		PPT
66	South Africa	No	Yes MLI	PPT
67	Spain	No	No	
68	Sri Lanka	No	No	
69	Switzerland	Yes other		PPT
70	Tanzania*	No	No	
71	Thailand	No	Yes MLI	PPT
72	Trinidad and Tobago	No	No	
73	Tunisia	No	Yes MLI	PPT
74	Türkiye	No	Yes MLI	PPT
75	Ukraine	No	Yes MLI	PPT
76	United Kingdom	Yes other		PPT
77	United States	No	No	
78	Venezuela*	No	No	
79	Viet Nam	No	Yes MLI	PPT
80	Zambia	No	No	
81	Zimbabwe*	No	No	

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Kosovo*	No
2	Montenegro	Yes



From:
Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping
Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/36cebf8e-en>

Please cite this chapter as:

OECD (2024), "Sweden", in *Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/cd12d464-en>

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.