

# Sweden

## A. Progress in the implementation of the minimum standard

Sweden has 81 tax agreements, 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”).<sup>152</sup> Its agreement with the Russian Federation complies with the minimum standard.

Sweden signed the MLI in 2017 and deposited its instrument of ratification on 22 June 2018, listing 64 tax agreements. The MLI entered into force for Sweden on 1 October 2018.

Sweden is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>153</sup>

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Sweden signed a bilateral complying instrument with respect to its agreements with Brazil and Portugal. Further, the Parties to the Nordic Convention signed a complying instrument in 2018.

Sweden indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to its agreements with Germany, Singapore, Slovenia and Spain.

## B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Sweden.

## Summary of the jurisdiction response – Sweden

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Albania*	No	N/A	Yes	N/A	
2	Argentina	No	N/A	Yes	N/A	
3	Armenia	No	N/A	Yes	N/A	
4	Australia	No	N/A	No	N/A	
5	Austria	No	N/A	No	N/A	
6	Azerbaijan*	No	N/A	Yes	N/A	
7	Bangladesh*	No	N/A	Yes	N/A	
8	Barbados	No	N/A	Yes	N/A	
9	Belarus*	No	N/A	Yes	N/A	
10	Belgium	No	N/A	Yes	N/A	
11	Bolivia*	No	N/A	Yes	N/A	
12	Bosnia and Herzegovina*	No	N/A	No	N/A	
13	Botswana	No	N/A	Yes	N/A	
14	Brazil	No	N/A	Yes	PPT and LOB	

15	Bulgaria	No	N/A	Yes	N/A	
16	Canada	No	N/A	Yes	N/A	
17	Chile	No	N/A	Yes	N/A	
18	China (People's Republic of)	No	N/A	Yes	N/A	
19	Croatia	No	N/A	No	N/A	
20	Cyprus*	No	N/A	Yes	N/A	
21	Czech Republic	No	N/A	Yes	N/A	
22	Denmark	No	N/A	Yes	PPT alone	
23	Egypt	No	N/A	Yes	N/A	
24	Estonia	No	N/A	Yes	N/A	
25	Faroe Islands	No	N/A	Yes	PPT alone	
26	Finland	No	N/A	Yes	PPT alone	
27	France	No	N/A	No	N/A	
28	Gambia*	No	N/A	Yes	N/A	
29	Georgia	No	N/A	Yes	N/A	
30	Germany	No	N/A	No	N/A	
31	Greece	No	N/A	Yes	N/A	
32	Hungary	No	N/A	Yes	N/A	
33	Iceland	No	N/A	Yes	PPT alone	
34	India	No	N/A	Yes	N/A	
35	Indonesia	No	N/A	Yes	N/A	
36	Ireland	No	N/A	Yes	N/A	
37	Israel	No	N/A	Yes	N/A	
38	Italy	No	N/A	Yes	N/A	
39	Jamaica	No	N/A	Yes	N/A	
40	Japan	No	N/A	Yes	N/A	
41	Kazakhstan	No	N/A	Yes	N/A	
42	Kenya	No	N/A	Yes	N/A	
43	Korea	No	N/A	Yes	N/A	
44	Kosovo*	No	N/A	No	N/A	
45	Latvia	No	N/A	Yes	N/A	
46	Lithuania	No	N/A	Yes	N/A	
47	Luxembourg	No	N/A	Yes	N/A	
48	North Macedonia	No	N/A	Yes	N/A	
49	Malaysia	No	N/A	Yes	N/A	
50	Malta	No	N/A	Yes	N/A	
51	Mauritius	No	N/A	Yes	N/A	
52	Mexico	No	N/A	Yes	N/A	
53	Montenegro*	No	N/A	No	N/A	
54	Namibia*	No	N/A	Yes	N/A	
55	Netherlands	No	N/A	Yes	N/A	
56	New Zealand	No	N/A	Yes	N/A	
57	Nigeria	No	N/A	Yes	N/A	
58	Norway	No	N/A	Yes	PPT alone	
59	Pakistan	No	N/A	Yes	N/A	
60	Philippines*	No	N/A	Yes	N/A	
61	Poland	No	N/A	Yes	N/A	
62	Portugal	No	N/A	Yes	PPT alone	
63	Romania	No	N/A	Yes	N/A	
64	Russian Federation	Yes	PPT alone	N/A	N/A	
65	Saudi Arabia	No	N/A	Yes	N/A	
66	Serbia	No	N/A	No	N/A	
67	Singapore	No	N/A	No	N/A	

68	Slovak Republic	No	N/A	Yes	N/A	
69	Slovenia	No	N/A	No	N/A	
70	South Africa	No	N/A	Yes	N/A	
71	Spain	No	N/A	No	N/A	
72	Sri Lanka	No	N/A	Yes	N/A	
73	Switzerland	No	N/A	Yes	PPT alone	
74	Tanzania*	No	N/A	Yes	N/A	
75	Thailand	No	N/A	Yes	N/A	
76	Trinidad and Tobago	No	N/A	Yes	N/A	
77	Tunisia	No	N/A	Yes	N/A	
78	Turkey	No	N/A	Yes	N/A	
79	Ukraine	No	N/A	Yes	N/A	
80	United Kingdom	No	N/A	Yes	N/A	
81	United States	No	N/A	Yes	N/A	
82	Venezuela*	No	N/A	Yes	N/A	
83	Viet Nam	No	N/A	Yes	N/A	
84	Zambia	No	N/A	Yes	N/A	
85	Zimbabwe*	No	N/A	Yes	N/A	



From:

## Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping

### Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/d656738d-en>

#### Please cite this chapter as:

OECD (2020), "Sweden", in *Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/23d06d94-en>

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