

Sweden

A. Progress in the implementation of the minimum standard

Sweden has 81 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”).¹⁶³ Three 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.¹⁶⁴ 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, Brazil, Croatia, France, Germany, Montenegro, Namibia, Portugal, Serbia, Singapore, Slovenia, and Spain under the MLI. These agreements will therefore not, at this stage, be modified by the MLI. Australia, Bosnia-Herzegovina, Croatia, France, Portugal, Serbia and Singapore have listed their agreements with Sweden under the MLI.

Sweden has signed a bilateral complying instrument with respect to its agreements with Brazil, Portugal, Slovenia and the United Kingdom.

Sweden 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 Austria, France, Germany, Namibia, Singapore and Spain.

Sweden indicated in its response to the Peer Review questionnaire that the agreements with Australia, Bosnia-Herzegovina, Croatia, Kosovo*, Montenegro and Serbia 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.¹⁶⁵

B. Conclusion

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

¹⁶³ 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). In total, Sweden identified 85 “agreements” in its List of Tax agreements: 80 bilateral agreements and the Nordic Convention concluded with five treaty partners.

¹⁶⁴ The reservation was made under Article 35(7)(a) of the MLI.

¹⁶⁵ 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.

It is also recommended that Sweden formulates a plan for the implementation of the minimum standard in its agreements for which no steps have yet been taken and that were concluded with members of the BEPS Inclusive Framework (Australia, Bosnia-Herzegovina, Croatia, and Serbia).

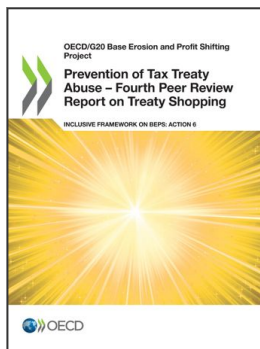
Summary of the jurisdiction response - Sweden

	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	Austria	No	No	
5	Azerbaijan*	No	No	
6	Bangladesh*	No	No	
7	Barbados	No	Yes MLI	
8	Belarus	No	No	
9	Belgium	No	Yes MLI	PPT
10	Bolivia*	No	No	
11	Botswana	No	No	
12	Brazil	No	Yes other	PPT+LOB
13	Bulgaria	No	Yes MLI	PPT
14	Canada	No	Yes MLI	PPT
15	Chile	No	Yes MLI	PPT
16	China (People's Republic of)	No	Yes MLI	PPT
17	Cyprus*	No	Yes MLI	PPT
18	Czech Republic	No	Yes MLI	PPT
19	Denmark	Yes other		PPT
20	Egypt	No	Yes MLI	PPT
21	Estonia	No	Yes MLI	PPT
22	Faroe Islands	Yes other		PPT
23	Finland	Yes other		PPT
24	France	No	No	
25	Gambia*	No	No	
26	Georgia	No	Yes MLI	PPT
27	Germany	No	No	
28	Greece	No	Yes MLI	PPT
29	Hungary	No	Yes MLI	PPT
30	Iceland	Yes other		PPT
31	India	No	Yes MLI	PPT
32	Indonesia	No	Yes MLI	PPT
33	Ireland	No	Yes MLI	PPT
34	Israel	No	Yes MLI	PPT
35	Italy	No	Yes MLI	PPT
36	Jamaica	No	Yes MLI	PPT

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

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Australia	Yes
2	Bosnia-Herzegovina	Yes
3	Croatia	Yes
4	Kosovo*	No
5	Montenegro	Yes
6	Serbia	Yes



From:

Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/3dc05e6a-en>

Please cite this chapter as:

OECD (2022), “Sweden”, in *Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/658360f5-en>

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