

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”).¹⁴⁸ 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.¹⁴⁹ 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, Serbia, Singapore and Spain under the MLI. These agreements will therefore not, at this stage, be modified by the MLI. Australia, Bosnia-Herzegovina, Croatia, France, 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.

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 Australia, Austria, Bosnia-Herzegovina, Croatia, France, Germany, Serbia, Singapore and Spain.

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.¹⁵⁰

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.

¹⁴⁸ 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).

¹⁴⁹ The reservation was made under Article 35(7)(a) of the MLI.

¹⁵⁰ 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.

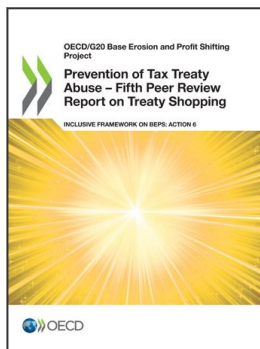
Summary of the jurisdiction response - Sweden

	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	Czech Republic	No	Yes MLI	PPT
22	Egypt	No	Yes MLI	PPT
23	Estonia	No	Yes MLI	PPT
24	France	No	No	
25	Gambia*	No	No	
26	Georgia	No	Yes MLI	PPT
27	Germany	No	No	
28	Hungary	No	Yes MLI	PPT
29	India	No	Yes MLI	PPT
30	Indonesia	No	Yes MLI	PPT
31	Ireland	No	Yes MLI	PPT
32	Israel	No	Yes MLI	PPT
33	Italy	No	Yes MLI	PPT
34	Jamaica	No	Yes MLI	PPT
35	Japan	No	Yes MLI	PPT+LOB
36	Kazakhstan	No	Yes MLI	PPT
37	Kenya	No	Yes MLI	PPT
38	Korea	No	Yes MLI	PPT
39	Latvia	No	Yes MLI	PPT

40	Lithuania	No	Yes MLI	PPT
41	Luxembourg	No	Yes MLI	PPT
42	Malaysia	No	Yes MLI	PPT
43	Malta	No	Yes MLI	PPT
44	Mauritius	No	Yes MLI	PPT
45	Mexico	No	Yes MLI	PPT
46	Namibia	No	Yes MLI	PPT
47	Netherlands	No	Yes MLI	PPT
48	New Zealand	No	Yes MLI	PPT
49	Nigeria	No	Yes MLI	PPT
50	Nordic Convention treaty partners (Denmark, Faroe Islands, Finland, Iceland, Norway)	Yes other		PPT
51	North Macedonia	No	Yes MLI	PPT
52	Pakistan	No	Yes MLI	PPT
53	Philippines*	No	No	
54	Poland	No	Yes MLI	PPT
55	Romania	No	Yes MLI	PPT
56	Russian Federation	Yes other		PPT
57	Saudi Arabia	No	Yes MLI	PPT
58	Serbia	No	No	
59	Singapore	No	No	
60	Slovak Republic	No	Yes MLI	PPT
61	Slovenia	Yes other		PPT
62	South Africa	No	Yes MLI	PPT
63	Spain	No	No	
64	Sri Lanka	No	No	
65	Switzerland	Yes other		PPT
66	Tanzania*	No	No	
67	Thailand	No	Yes MLI	PPT
68	Trinidad and Tobago	No	No	
69	Tunisia	No	Yes MLI	PPT
70	Türkiye	No	Yes MLI	PPT
71	Ukraine	No	Yes MLI	PPT
72	United Kingdom	Yes other		PPT
73	United States	No	No	
74	Venezuela*	No	No	
75	Viet Nam	No	Yes MLI	PPT
76	Zambia	No	No	
77	Zimbabwe*	No	No	

Other agreements

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



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