

# 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>137</sup> Two of those agreements, the agreement with Russia and 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. Sweden has not listed its agreements with Australia, Austria, Bosnia-Herzegovina, Brazil, Croatia, France, Germany, Montenegro, Portugal, Serbia, Singapore, Slovenia, Spain and Switzerland but indicated in its response to the Peer Review questionnaire that bilateral negotiations would be pursued with respect to its agreements with Brazil, Germany, Portugal, Singapore, Slovenia, Spain and Switzerland. Australia, Bosnia-Herzegovina, Croatia, France, Portugal, Serbia and Singapore have listed their agreements with Sweden under the MLI.

The Parties to the Nordic Convention signed a complying instrument in 2018. The protocol entered into force on 28 November 2019 and its provisions took effect on 1 January 2020.

Sweden is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>138</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.

## B. Implementation issues

Sweden has made a reservation under the MLI that delays its entry into effect after completing its internal procedures for this purpose for each of its listed agreements.<sup>139</sup> Sweden has not yet notified that it had completed its internal procedures for any of its listed agreements.

As mentioned above, Sweden has not listed its agreements with Australia, Austria, Bosnia-Herzegovina, Croatia, France, Montenegro and Serbia under the MLI. Listing the agreements under the MLI or entering into bilateral renegotiations to implement the minimum standard would ensure that the minimum standard could be implemented in those non-covered agreements.

<sup>137</sup> 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 of its treaty partners.

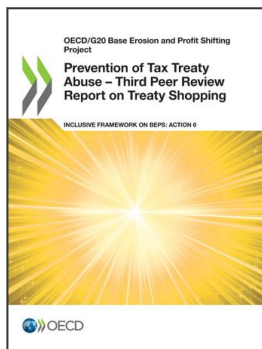
<sup>138</sup> For its agreements listed under the MLI, Sweden is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

<sup>139</sup> The reservation was made under Article 35(7)(a) of the MLI.

## 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-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	Yes	PPT alone	N/A	N/A	Nordic Convention
23	Egypt	No	N/A	Yes	N/A	
24	Estonia	No	N/A	Yes	N/A	
25	Faroe Islands	Yes	PPT alone	N/A	N/A	Nordic Convention
26	Finland	Yes	PPT alone	N/A	N/A	Nordic Convention
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	Yes	PPT alone	N/A	N/A	Nordic Convention
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	Malaysia	No	N/A	Yes	N/A	
49	Malta	No	N/A	Yes	N/A	
50	Mauritius	No	N/A	Yes	N/A	
51	Mexico	No	N/A	Yes	N/A	
52	Montenegro	No	N/A	No	N/A	
53	Namibia	No	N/A	Yes	N/A	
54	Netherlands	No	N/A	Yes	N/A	
55	New Zealand	No	N/A	Yes	N/A	
56	Nigeria	No	N/A	Yes	N/A	
57	North Macedonia	No	N/A	Yes	N/A	
58	Norway	Yes	PPT alone	N/A	N/A	Nordic Convention
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	Russia	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	



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