

The Kingdom of Sweden

List of Reservations and Notifications upon the Deposit of the Instrument of Ratification

This document contains the list of reservations and notifications made by the Kingdom of Sweden as confirmed upon deposit of the instrument of ratification pursuant to Articles 28(6) and 29(3) of the Convention.

Article 2 – Interpretation of Terms***Notification - Agreements Covered by the Convention***

Pursuant to Article 2(1)(a)(ii) of the Convention, the Kingdom of Sweden wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention between the Government of the Kingdom of Sweden and the Government of the Republic of Albania for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion	Albania	Original	26-03-1998	09-02-1999
2	Convention between the Kingdom of Sweden and the Argentine Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Argentina	Original	31-05-1995	05-06-1997 ¹
3	Convention between the Government of the Kingdom of Sweden and the Government of the Republic of Armenia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Armenia	Original	09-02-2016	29-01-2017
4	Convention between the Government of the Kingdom of Sweden and the Government of the Republic of Azerbaijan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Azerbaijan	Original	10-02-2016	22-12-2016
5	Convention between the Government of the Kingdom of Sweden and the Government of the People's Republic of Bangladesh for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Bangladesh	Original	03-05-1982	19-08-1983

¹Sweden understands that Argentina considers that the treaty entered into force on 10-05-1997.

6	Convention between Sweden and Barbados for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Barbados	Original	01-07-1991	29-12-1991 ²
			Amending Instrument (a)	03-11-2011	12-12-2012
7	Convention between the Kingdom of Sweden and the Republic of Belarus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Belarus	Original	10-03-1994	28-12-1994
8	Convention entre le Royaume de Belgique et le Royaume de Suède tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune [Non-official title in English: Convention between the Kingdom of Sweden and the Kingdom of Belgium for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital]	Belgium	Original	05-02-1991	24-02-1993
9	Convention between the Government of the Kingdom of Sweden and the Government of the Republic of Bolivia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Bolivia	Original	14-01-1994	04-10-1995
10	Convention between the Government of the Kingdom of Sweden and the Government of the Republic of Botswana for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Botswana	Original	19-10-1992	23-12-1992
			Amending Instrument (a)	20-02-2013	14-05-2015
11	Convention between the People's Republic of Bulgaria and the Kingdom of Sweden for the avoidance of double taxation with respect to taxes on income and on capital	Bulgaria	Original	21-06-1988	28-12-1988

² Sweden understands that Barbados considers that the treaty entered into force on 01-12-1991.

12	Convention between Sweden and Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Canada	Original	27-08-1996	23-12-1997
13	Convention between the Kingdom of Sweden and the Republic of Chile for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Chile	Original	04-06-2004	30-12-2005
14	Agreement between the Government of the Kingdom of Sweden and the Government of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	China	Original	16-05-1986	03-01-1987
			Amending Instrument (a)	18-11-1999	10-06-2000 ³
15	Convention between the Government of the Kingdom of Sweden and the Government of the Republic of Cyprus for the Avoidance of Double Taxation with respect to Taxes on Income	Cyprus	Original	25-10-1988	13-11-1989
16	Convention between the Kingdom of Sweden and the Czechoslovak Socialist Republic for the avoidance of double taxation with respect to taxes on income and on capital	Czechoslovak Socialist Republic (Czech Republic)	Original	16-02-1979	08-10-1980
17	Convention between the Government of the Kingdom of Sweden and the Government of the Arab Republic of Egypt for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Egypt	Original	26-12-1994 ⁴	16-03-1996 ⁵
18	Convention between the Kingdom of Sweden and the Republic of Estonia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Estonia	Original	05-04-1993	30-12-1993 ⁶

³ Sweden understands that China considers that the treaty entered into force on 11-06-2000.

⁴ Sweden understands that Egypt considers that the treaty was signed on 25-12-1994.

⁵ Sweden understands that Egypt considers that the treaty entered into force on 15-02-1996.

⁶ Sweden understands that Estonia considers that the treaty entered into force on 31-12-1993.

19	Convention between the Kingdom of Sweden and the Republic of the Gambia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Gambia	Original	08-12-1993	30-11-1994
20	Convention between the Government of Georgia and the Government of Sweden for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Georgia	Original	06-11-2013	26-07-2014
21	Convention between the Government of the Kingdom of Sweden and the Government of the Kingdom of Greece for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital	Greece	Original	06-10-1961	20-08-1963
22	Convention between the Government of the Kingdom of Sweden and the Government of the Hungarian People's Republic for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital	Hungary	Original	12-10-1981	15-08-1982
23	Convention between the Government of the Kingdom of Sweden and the Government of the Republic of India for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	India	Original	24-06-1997	25-12-1997
			Amending instrument (a)	07-02-2013	16-08-2013
24	Convention between the Kingdom of Sweden and the Republic of Indonesia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Indonesia	Original	28-02-1989	27-09-1989
25	Convention between Ireland and Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Ireland	Original	08-10-1986	05-04-1988
			Amending instrument (a)	01-07-1993	20-01-1994

26	Agreement between Sweden and Israel for the avoidance of double taxation with respect to taxes on income and capital	Israel	Original	22-12-1959	03-06-1960
27	Convention entre la Suède et l'Italie en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune et de prévenir les évactions fiscales [Non-official titel in English: Convention between Sweden and Italy for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion]	Italy	Original	06-03-1980	05-07-1983
28	Convention between the Government of Jamaica and the Government of Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Jamaica	Original	13-03-1985	07-04-1986
			Amending instrument (a)	04-12-2012	18-10-2013
29	Convention between Sweden and Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Japan	Original	21-01-1983	18-09-1983
			Amending instrument (a)	19-02-1999	25-12-1999
			Amending instrument (b)	05-12-2013	12-10-2014
30	Convention between the Government of the Kingdom of Sweden and the Government of the Republic of Kazakhstan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Kazakhstan	Original	19-03-1997	02-10-1998
31	Convention between the Government of the Republic of Kenya and the Government of the Kingdom of Sweden for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital	Kenya	Original	28-06-1973	28-12-1973
32	Convention between the Republic of Korea and the Kingdom of Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Korea	Original	27-05-1981	09-09-1982

33	Convention between the Kingdom of Sweden and the Republic of Latvia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital	Latvia	Original	05-04-1993	30-12-1993
34	Convention between the Republic of Lithuania and the Kingdom of Sweden for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Lithuania	Original	27-09-1993	30-12-1993
35	Convention entre le Royaume de Suède et le Grand-Duché de Luxembourg tendant à éviter les doubles impositions et à prévenir la fraude fiscale en matière d'impôts sur le revenu et sur la fortune [Non-official titel in English: Convention between the Kingdom of Sweden and the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital]	Luxembourg	Original	14-10-1996	15-03-1998
			Amending instrument (a)	07-09-2010	11-09-2011
36	Agreement between the Kingdom of Sweden and the Republic of Macedonia for the avoidance of double taxation with respect to taxes on income and on capital	Macedonia	Original	17-02-1998	18-05-1998
37	Agreement between the Government of the Kingdom of Sweden and the Government of Malaysia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Malaysia	Original	12-03-2002	29-01-2005 ⁷
38	Convention between Sweden and Malta for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Malta	Original	09-10-1995	09-02-1996 ⁸

⁷ Sweden understands that Malaysia considers that the treaty entered into force on 28-01-2005.

⁸ Sweden understands that Malta considers that the treaty entered into force on 03-02-1996.

39	Convention between the Kingdom of Sweden and the Republic of Mauritius for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Mauritius	Original	01-12-2011	07-12-2012
40	Convention between the Kingdom of Sweden and the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Mexico	Original	21-09-1992	18-12-1992
41	Convention between the Government of the Kingdom of Sweden and the Government of the Republic of Namibia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Namibia	Original	16-07-1993	26-06-1995
42	Convention between the Kingdom of Sweden and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	The Netherlands	Original	18-06-1991	12-08-1992
43	Convention between the Government of New Zealand and the Government of Sweden for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	New Zealand	Original	21-02-1979	14-11-1980
44	Agreement between the Kingdom of Sweden and the Federal Republic of Nigeria for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains	Nigeria	Original	18-11-2004	07-12-2014 ⁹
45	Convention between the Kingdom of Sweden and the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Pakistan	Original	22-12-1985	30-06-1986

⁹ Sweden understands that Nigeria considers that the treaty has not yet entered into force.

46	The Convention between the Kingdom of Sweden and the Republic of the Philippines for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Philippines	Original	24-06-1998	01-11-2003
47	Convention between the Government of the Republic of Poland and the Government of the Kingdom of Sweden for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Poland	Original	19-11-2004	15-10-2005
48	Convention between the Kingdom of Sweden and the Socialist Republic of Romania for the Avoidance of double taxation with respect to taxes on income and capital	Romania	Original	22-12-1976	08-12-1978
49	Convention between the Government of the Kingdom of Sweden and the Government of the Kingdom of Saudi Arabia for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital	Saudi Arabia	Original	19-10-2015	31-08-2016 ¹⁰
50	Convention between the Kingdom of Sweden and the Czechoslovak Socialist Republic for the avoidance of double taxation with respect to taxes on income and on capital	Czecho-slovak Socialist Republic (Slovak Republic)	Original	16-02-1979	08-10-1980
51	Convention between the Kingdom of Sweden and the Republic of South Africa for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	South Africa	Original	24-05-1995	25-12-1995
			Amending instrument (a)	07-07-2010	18-03-2012
52	Convention between the Government of the Kingdom of Sweden and the Government of the Democratic Socialist Republic of Sri Lanka for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital	Sri Lanka	Original	23-02-1983	30-07-1984

¹⁰ Sweden understands that Saudi Arabia considers that the treaty entered into force on 31-08-2015.

53	Convention between Sweden and Tanzania for the Avoidance of double Taxation with Respect to Taxes on Income and Capital	Tanzania	Original	02-05-1976	31-12-1976
54	Convention between Sweden and Thailand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Thailand	Original	19-10-1988	26-09-1989
55	Convention between the Kingdom of Sweden and the Republic of Trinidad and Tobago for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and for the Encouragement of Trade and Investments	Trinidad and Tobago	Original	17-02-1984	12-12-1984
56	Convention entre le Gouvernement de la Suède et le Gouvernement de la Tunisie, tendant à éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune [Non-official titel in English: Convention between the Government of Sweden and the Government of Tunisia for the Avoidance of Double Taxation with respect to Taxes on Income and Capital]	Tunisia	Original	07-05-1981	19-04-1983
57	Agreement between the Kingdom of Sweden and the Republic of Turkey for the avoidance of double taxation with respect to taxes on income	Turkey	Original	21-01-1988	18-11-1990
58	Convention between Sweden and Ukraine for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Ukraine	Original	15-08-1995	04-06-1996
59	Convention between the United Kingdom of Great Britain and Northern Ireland and the Kingdom of Sweden for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains	United Kingdom	Original	26-03-2015	20-12-2015

60	Convention between the Government of Sweden and the Government of the United States of America for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	USA	Original	01-09-1994	26-10-1995
			Amending Instrument (a)	30-09-2005	31-08-2006
61	<p>Convenio entre el Reino de Suecia y la Republica de Venezuela con el objeto de evitar la doble tributacion en materia de impuesto sobre la renta y prevenir la elusion y evasion y el fraude fiscal</p> <p>[Non-official titel in English: Convention between the Kingdom of Sweden and the Republic of Venezuela for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Avoidance and Evasion and Fiscal Crimes]</p>	Venezuela	Original	08-09-1993	03-12-1998
62	Agreement between the Government of the Kingdom of Sweden and the Government of the Socialist Republic of Vietnam for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Vietnam	Original	24-03-1994	09-08-1994
63	Convention between the Government of the Kingdom of Sweden and the Government of the Republic of Zambia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Zambia	Original	18-03-1974	07-11-1975
64	Convention between the Kingdom of Sweden and Republic of Zimbabwe for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains	Zimbabwe	Original	10-03-1989	05-12-1990

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, the Kingdom of Sweden reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(a) of the Convention, the Kingdom of Sweden reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

Article 5 – Application of Methods for Elimination of Double Taxation

Reservation

Pursuant to Article 5(8) of the Convention, the Kingdom of Sweden reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

Article 6 – Purpose of a Covered Tax Agreement

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, the Kingdom of Sweden considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
11	Bulgaria	<The People's Republic of Bulgaria and the Kingdom of Sweden led by the desire to expand and deepen to their mutual advantage the economic relations and co-operation between the two countries> and aiming at the avoidance of double taxation with respect to taxes on income and on capital, <have agreed as follows:>
22	Hungary	desiring to avoid double taxation with respect to taxes on income and on capital

Article 7 – Prevention of Treaty Abuse***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 7(17)(a) of the Convention, the Kingdom of Sweden considers that the following agreements are not subject to a reservation described in Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Argentina	Articles 11(8) and 12(7)
13	Chile	Articles 10(6), 11(7), 12(7) and Protocol (Articles 10, 11 and 12)
25	Ireland	Articles 11(7), 12(6) and 13(6)
29	Japan	Article 21C
30	Kazakhstan	Article 27(2) and 27(3)
40	Mexico	Articles 11(9), 12(7) and Protocol (To Articles 11 and 12, second paragraph)
44	Nigeria	Articles 10(6), 11(8), 12(7) and Protocol (Articles 10, 11 and 12, first paragraph)
58	Ukraine	Article 12(7)
59	United Kingdom	Articles 10(6), 11(5), 12(5) and 20(5)

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, the Kingdom of Sweden reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Reservation

Pursuant to Article 9(6)(a) of the Convention, the Kingdom of Sweden reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Reservation

Pursuant to Article 10(5)(a) of the Convention, the Kingdom of Sweden reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

Article 11 – Application of Tax Agreements to Restrict a Party's Right to Tax its Own Residents

Reservation

Pursuant to Article 11(3)(a) of the Convention, the Kingdom of Sweden reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies

Reservation

Pursuant to Article 12(4) of the Convention, the Kingdom of Sweden reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Reservation

Pursuant to Article 13(6)(a) of the Convention, the Kingdom of Sweden reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(a) of the Convention, the Kingdom of Sweden reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

Article 15 – Definition of a Person Closely Related to an Enterprise

Reservation

Pursuant to Article 15(2) of the Convention, the Kingdom of Sweden reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreement to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.

Article 16 – Mutual Agreement Procedure***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 16(6)(a) of the Convention, the Kingdom of Sweden considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 25(1), first sentence
2	Argentina	Article 24(1), first sentence
3	Armenia	Article 24(1), first sentence
4	Azerbaijan	Article 24(1), first sentence
5	Bangladesh	Article 25(1), first sentence
6	Barbados	Article 26(1), first sentence
7	Belarus	Article 24(1), first sentence
8	Belgium	Article 25(1), first sentence
9	Bolivia	Article 24(1), first sentence
10	Botswana	Article 25(1), first sentence
11	Bulgaria	Article 23(1), first sentence
12	Canada	Article 24(1)
13	Chile	Article 25(1)
14	China	Article 25(1), first sentence
15	Cyprus	Article 23(1), first sentence
16	Czech Republic	Article 25(1)
17	Egypt	Article 25(1), first sentence
18	Estonia	Article 25(1), first sentence
19	Gambia	Article 25(1), first sentence
20	Georgia	Article 24(1), first sentence
22	Hungary	Article 25(1), first sentence
23	India	Article 26(1), first sentence
24	Indonesia	Article 25(1), first sentence
25	Ireland	Article 27(1), first sentence
27	Italy	Article 26(1), first sentence
28	Jamaica	Article 25(1), first sentence
29	Japan	Article 24(1), first sentence
30	Kazakhstan	Article 24(1), first sentence
32	Korea	Article 24(1), first sentence
33	Latvia	Article 25(1), first sentence
34	Lithuania	Article 26(1), first sentence
35	Luxembourg	Article 25(1), first sentence
36	Macedonia	Article 25(1), first sentence
37	Malaysia	Article 25(1), first sentence
38	Malta	Article 24(1), first sentence
39	Mauritius	Article 24(1), first sentence
40	Mexico	Article 24(1), first sentence
41	Namibia	Article 25(1), first sentence
42	The Netherlands	Article 27(1), first sentence
43	New Zealand	Article 25(1), first sentence

44	Nigeria	Article 24(1), first sentence
45	Pakistan	Article 25(1), first sentence
46	Philippines	Article 24(1), first sentence
47	Poland	Article 24(1), first sentence
48	Romania	Article 27(1), first sentence
49	Saudi Arabia	Article 25(1), first sentence
50	Slovak Republic	Article 25(1)
51	South Africa	Article 24(1), first sentence
52	Sri Lanka	Article 25(1), first sentence
53	Tanzania	Article 26(1), first sentence
54	Thailand	Article 25(1), first sentence
55	Trinidad and Tobago	Article 25(1), first sentence
56	Tunisia	Article 23(1)
57	Turkey	Article 25(1)
58	Ukraine	Article 24(1), first sentence
59	United Kingdom	Article 23(1), first sentence
60	USA	Article 25(1)
61	Venezuela	Article 25(1), first sentence
62	Vietnam	Article 25(1), first sentence
63	Zambia	Article XXIV(1)
64	Zimbabwe	Article 25(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, the Kingdom of Sweden considers that the following agreement contains a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
61	Venezuela	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Kingdom of Sweden considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 25(1), second sentence
2	Argentina	Article 24(1), second sentence
3	Armenia	Article 24(1), second sentence
4	Azerbaijan	Article 24(1), second sentence
5	Bangladesh	Article 25(1), second sentence
6	Barbados	Article 26(1), second sentence
7	Belarus	Article 24(1), second sentence
8	Belgium	Article 25(1), second sentence
9	Bolivia	Article 24(1), second sentence
10	Botswana	Article 25(1), second sentence
11	Bulgaria	Article 23(1), second sentence
14	China	Article 25(1), second sentence
15	Cyprus	Article 23(1), second sentence
17	Egypt	Article 25(1), second sentence
18	Estonia	Article 25(1), second sentence
19	Gambia	Article 25(1), second sentence
20	Georgia	Article 24(1), second sentence
22	Hungary	Article 25(1), second sentence
23	India	Article 26(1), second sentence
24	Indonesia	Article 25(1), second sentence
25	Ireland	Article 27(1), second sentence
27	Italy	Article 26(1), second sentence
28	Jamaica	Article 25(1), second sentence
29	Japan	Article 24(1), second sentence
30	Kazakhstan	Article 24(1), second sentence
32	Korea	Article 24(1), second sentence
33	Latvia	Article 25(1), second sentence
34	Lithuania	Article 26(1), second sentence
35	Luxembourg	Article 25(1), second sentence
36	Macedonia	Article 25(1), second sentence
37	Malaysia	Article 25(1), second sentence
38	Malta	Article 24(1), second sentence
39	Mauritius	Article 24(1), second sentence
41	Namibia	Article 25(1), second sentence
42	The Netherlands	Article 27(1), second sentence
44	Nigeria	Article 24(1), second sentence
45	Pakistan	Article 25(1), second sentence
46	Philippines	Article 24(1), second sentence
47	Poland	Article 24(1), second sentence
48	Romania	Article 27(1), second sentence
49	Saudi Arabia	Article 25(1), second sentence
51	South Africa	Article 24(1), second sentence

52	Sri Lanka	Article 25(1), second sentence
53	Tanzania	Article 26(1), second sentence
54	Thailand	Article 25(1), second sentence
55	Trinidad and Tobago	Article 25(1), second sentence
58	Ukraine	Article 24(1), second sentence
59	United Kingdom	Article 23(1), second sentence
62	Vietnam	Article 25(1), second sentence
64	Zimbabwe	Article 25(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, the Kingdom of Sweden considers that the following agreements do not contain a provision described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
21	Greece
26	Israel
31	Kenya
43	New Zealand

Pursuant to Article 16(6)(c)(ii) of the Convention, the Kingdom of Sweden considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
8	Belgium
12	Canada
13	Chile
16	Czech Republic
21	Greece
25	Ireland
26	Israel
28	Jamaica
31	Kenya
40	Mexico
43	New Zealand
50	Slovak Republic
54	Thailand
56	Tunisia
57	Turkey
61	Venezuela
63	Zambia

Pursuant to Article 16(6)(d)(i) of the Convention, the Kingdom of Sweden considers that the following agreements do not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
26	Israel
31	Kenya
43	New Zealand
62	Vietnam

Pursuant to Article 16(6)(d)(ii) of the Convention, the Kingdom of Sweden considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
8	Belgium
13	Chile
21	Greece
26	Israel
40	Mexico
43	New Zealand
61	Venezuela

Article 17 – Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(a) of the Convention, the Kingdom of Sweden reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 9(2)
3	Armenia	Article 9(2)
4	Azerbaijan	Article 9(2)
5	Bangladesh	Article 10(2)
6	Barbados	Article 9(2)
7	Belarus	Article 9(2)
9	Bolivia	Article 9(2)
10	Botswana	Article 9(2)
13	Chile	Article 9(2)
14	China	Article 9(2)
15	Cyprus	Article 9(2)
17	Egypt	Article 9(2)
18	Estonia	Article 9(2)
19	Gambia	Article 9(2)
20	Georgia	Article 9(2)
22	Hungary	Article 9(2)
24	Indonesia	Article 9(2)
25	Ireland	Article 10(2)
29	Japan	Article 9(2)
30	Kazakhstan	Article 9(2)
33	Latvia	Article 9(2)
34	Lithuania	Article 9(2)
35	Luxembourg	Article 9(2)
36	Macedonia	Article 9(2)
37	Malaysia	Article 9(2)
38	Malta	Article 9(2)
39	Mauritius	Article 9(2)
41	Namibia	Article 9(2)
42	The Netherlands	Article 9(2)
44	Nigeria	Article 9(2)
45	Pakistan	Article 9(2)
46	Philippines	Article 9(2)
47	Poland	Article 9(2)
49	Saudi Arabia	Article 9(2)
51	South Africa	Article 9(2)
52	Sri Lanka	Article 9(2)
55	Trinidad and Tobago	Article 9(2)
56	Tunisia	Article 9(2)
57	Turkey	Article 9(2)
58	Ukraine	Article 9(2)

59	United Kingdom	Article 9(2)
60	USA	Article 9(2)
61	Venezuela	Article 9(2)
64	Zimbabwe	Article 9(2)

Article 18 – Choice to Apply Part VI

Notification of Choice of Optional Provisions

Pursuant to Article 18 of the Convention, the Kingdom of Sweden hereby chooses to apply Part VI.

Article 19 – Mandatory Binding Arbitration

Reservation

Pursuant to Article 19(11) of the Convention, for purposes of applying Article 19 to its Covered Tax Agreements, the Kingdom of Sweden reserves the right to replace the two-year period set forth in Article 19(1)(b) with a three-year period.

Article 23 – Type of Arbitration Process

Reservation

Pursuant to Article 23(2) of the Convention, for the purpose of applying Article 23 to its Covered Tax Agreements, the Kingdom of Sweden reserves the right for Article 23(1) not to apply to its Covered Tax Agreements.

Article 24 – Agreement on a Different Resolution

Notification of Choice of Optional Provisions

Pursuant to Article 24(1) of the Convention, the Kingdom of Sweden hereby chooses to apply Article 24(2).

Article 26 – Compatibility***Reservation***

Pursuant to Article 26(4) of the Convention, the Kingdom of Sweden reserves the right for Part VI not to apply with respect to the following agreements that already provide for mandatory binding arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3	Armenia	Article 24(5) and (6)
29	Japan	Article 24(5), (6) and (7)

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 26(1) of the Convention, the Kingdom of Sweden considers that the following agreement is not within the scope of a reservation under Article 26(4) and contains a provision that provide for arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
59	United Kingdom	Article 23(5) and (6)

Article 28 – Reservations

Reservation Formulated for Scope of Arbitration

Pursuant to Article 28(2)(a) of the Convention, the Kingdom of Sweden formulates the following reservations with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI.

1. Sweden reserves the right to exclude from the scope of Part VI cases which the competent authorities of both Contracting Jurisdictions agree are not suitable for arbitration. Such agreement shall be reached before the date on which arbitration proceedings would otherwise have begun and shall be notified to the person who presented the case.
2. Sweden reserves the right to exclude from the scope of Part VI cases concerning dual resident persons other than an individual.
3. Sweden reserves the right to exclude from the scope of Part VI cases involving hard-to-value intangibles where the primary adjustment is made (i) for an open fiscal year but concerns income that relates to a closed fiscal year or (ii) through application of domestic legislation which provides for a more extended period for adjustments specifically for hard-to-value intangibles than what applies under the regular statute of limitation for reassessment.

Article 35 – Entry into Effect

Notification of Choice of Optional Provisions

Pursuant to Article 35(3) of the Convention, solely for the purpose of its own application of Article 35(1)(b) and 5(b), the Kingdom of Sweden hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”.

Reservation

Pursuant to Article 35(7)(a) of the Convention, the Kingdom of Sweden reserves the right to replace:

- i) the references in Article 35(1) and (4) to “the latest of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”; and
- ii) the references in Article 35(5) to “the date of the communication by the Depositary of the notification of the extension of the list of agreements”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”;

- iii) the references in Article 28(9)(a) to “on the date of the communication by the Depositary of the notification of withdrawal or replacement of the reservation”; and
- iv) the reference in Article 28(9)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the withdrawal or replacement of the reservation with respect to that specific Covered Tax Agreement”;

- v) the references in Article 29(6)(a) to “on the date of the communication by the Depositary of the additional notification”; and
- vi) the reference in Article 29(6)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the additional notification with respect to that specific Covered Tax Agreement”;

- vii) the references in Article 36(1) and (2) (Entry into Effect of Part VI) to “the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”; and

- viii) the reference in Article 36(3) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the notification of the extension of the list of agreements”;
- ix) the references in Article 36(4) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the notification of withdrawal of the reservation”, “the date of the communication by the Depositary of the notification of replacement of the reservation” and “the date of the communication by the Depositary of the notification of withdrawal of the objection to the reservation”; and
- x) the reference in Article 36(5) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the additional notification”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of Part VI (Arbitration) with respect to that specific Covered Tax Agreement”.