

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

SWEDEN

Compilation of Declarations currently in force ^(*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
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Declaration contained in a Note Verbale from the Delegation of Sweden to the OECD, dated 28 August 2014, registered at the Secretariat General of the OECD on 3 September 2014 - Or. Engl. (in force since 1 January 2015)

Pursuant to its decision of 15 May 2014, the Swedish Government informs of the changes in Swedish legislation on implementing the Council of Europe and OECD Convention on Mutual Administrative Assistance in Tax Matters (Annex A):

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Act (1970:624) on withholding tax on dividends, Act (1990:659) on special payroll tax, Act (1991:586) on special income tax and non-residents, Act (1991:591) on special income tax on non-resident artists and athletes, Act (1991:687) on special payroll tax on pension costs, Income tax act (1999:1229).
- . **Article 2, paragraph 1.a.ii:** Act (1990:661) on yield tax on pension funds.
- . **Article 2, paragraph 1.a.iii:** Wealth tax act (1997:323).
- . **Article 2, paragraph 1.b.i:** Funeral act (1990:1144), Act (1999:291) on fees to registered religious communities.
- . **Article 2, paragraph 1.b.ii:** Act (1994:1920) on general payroll fee, Act (1994:1744) on general pension contribution, Social security contribution act (2000:980).
- . **Article 2, paragraph 1.b.iii.A:** Act (1941:416) on inheritance tax and on gift tax.
- . **Article 2, paragraph 1.b.iii.B:** Real estate tax act (1984:1052), Act (1984:404) on land register stamp duties.
- . **Article 2, paragraph 1.b.iii.C:** Value added tax act (1994:200).
- . **Article 2, paragraph 1.b.iii.D:** Act (1972:266) on tax on advertisements and advertising, Act (1972:820) on tax on gambling, Vehicle scrapping act (1975:343), Act (1984:409) on tax on fertilizer, Act (1984:410) on tax on pesticides, Act (1990:613) on an environmental charge on emissions of nitrogen oxides in energy production, Act (1990:1427) on premium tax on group life insurance, Lottery tax act (1991:1482), Act (1991:1483) on prize savings' tax, Tobacco excise duty act (1994:1563), Alcohol excise duty act (1994:1564), Act (1994:1776) on excise duty on energy, Act (1995:1667) on natural gravel tax, Act (1998:506) on monitoring of transportations etc. of alcohol merchandise, tobacco merchandise and mineral oil products subject to excise duties, Waste tax act (1999:673), Act (2000:466) on tax on thermal capacity in nuclear power reactors.
- . **Article 2, paragraph 1.b.iii.E:** Act (1976:339) on tax on cars for sale, Vehicle tax act (1988:327), Act (1997:1137) on road user charges for certain heavy vehicles.
- . **Article 2, paragraph 1.b.iii.G:** Act (1972:435) on overburden charge and Act (2014:52) on road infrastructures charges, as regards charges levied on public roads.

ANNEX B – Competent Authorities

The Minister of Finance or the National Tax Board.

ANNEX C – Definition of the word "national" for the purpose of the Convention

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(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>