



Treaty Series No. 15 (2024)

# Protocol

amending the 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

London, 23 February 2021

[The Agreement entered into force 30 December 2021]

*Presented to Parliament  
by the Secretary of State for Foreign, Commonwealth and Development Affairs  
by Command of His Majesty  
April 2024*



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**PROTOCOL AMENDING THE 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**

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Sweden,

Desiring to conclude a Protocol to amend the 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 signed at Stockholm on 26 March 2015 (hereinafter referred to as “the Convention”),

Have agreed as follows:

ARTICLE I

**Preamble**

The preamble of the Convention shall be deleted and replaced by the following:

“The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Sweden;

Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains,

Intending to eliminate double taxation with respect to taxes on income and on capital gains without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Convention for the indirect benefit of residents of third States),

Have agreed as follows:”

ARTICLE II

**Dividends**

Paragraph 6 of Article 10 (Dividends) of the Convention shall be deleted.

### ARTICLE III

#### **Interest**

Paragraph 5 of Article 11 (Interest) of the Convention shall be deleted.

### ARTICLE IV

#### **Royalties**

Paragraph 5 of Article 12 (Royalties) of the Convention shall be deleted.

### ARTICLE V

#### **Other income**

Paragraph 5 of Article 20 (Other income) of the Convention shall be deleted.

### ARTICLE VI

#### **Mutual agreement procedure**

1. Paragraph 1 of Article 23 (Mutual agreement procedure) of the Convention shall be deleted and replaced by the following:

“1. Where a person considers that the actions of one or both of the Contracting States result or will result for that person in taxation not in accordance with the provisions of this Convention, that person may, irrespective of the remedies provided by the domestic law of those Contracting States, present the case to the competent authority of either Contracting State. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Convention.”

2. Sub-paragraph a) of paragraph 6 of Article 23 (Mutual agreement procedure) of the Convention shall be deleted and replaced by the following:

“6. a) The provisions of paragraph 5 shall not apply to cases falling within paragraph 3 of Article 4.”

## ARTICLE VII

### **Entitlement to benefits**

The following new Article shall be inserted immediately after Article 27 (Preferential regimes) of the Convention:

#### “ARTICLE 27A

### **Entitlement to benefits**

Notwithstanding the other provisions of this Convention, a benefit under this Convention shall not be granted in respect of an item of income or capital gains if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that benefit was one of the principal purposes of any arrangement or transaction that resulted directly or indirectly in that benefit, unless it is established that granting that benefit in these circumstances would be in accordance with the object and purpose of the relevant provisions of this Convention.”

## ARTICLE VIII

### **Entry into force**

1. Each of the Contracting States shall notify the other in writing, through diplomatic channels, of the completion of the procedures required by its law for the entry into force of this Protocol.
2. The Protocol shall enter into force on the thirtieth day after the receipt of the later of these notifications and shall thereupon have effect
  - a) in Sweden:
    - (i) in respect of taxes withheld at source, for amounts paid or credited on or after 1st January of the year next following the date on which the Protocol enters into force;
    - (ii) in respect of other taxes on income, for taxes chargeable for any tax year beginning on or after 1st January of the year next following the date on which the Protocol enters into force; and
  - b) in the United Kingdom:
    - (i) in respect of taxes withheld at source, for amounts paid or credited on or after 1st January of the year next following the date on which the Protocol enters into force;

- (ii) in respect of income tax and capital gains tax, for any year of assessment beginning on or after 6th April next following the date on which this Protocol enters into force;
- (iii) in respect of corporation tax, for any financial year beginning on or after 1st April next following the date on which this Protocol enters into force.

In witness whereof the undersigned, being duly authorised thereto, have signed this Protocol.

Done in duplicate at London this 23<sup>rd</sup> day of February in the English language.

**For the Government of the United  
Kingdom of Great Britain and  
Northern Ireland:**

Jesse Norman

**For the Government of the  
Kingdom of Sweden:**

Torbjörn Sohlström

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