

**CONVENTION BETWEEN THE GOVERNMENT OF CANADA 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**

The Government of Canada and the Government 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, have agreed as follows:

ARTICLE 1

Personal Scope

This Convention shall apply to persons who are residents of one or both of the Contracting States.

ARTICLE 2

Taxes Covered

1. This Convention shall apply to taxes on income and on capital imposed on behalf of each Contracting State, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, as well as taxes on capital appreciation.
3. The existing taxes to which the Convention shall apply are:
 - (a) in the case of Canada:
the income taxes imposed by the Government of Canada,
(hereinafter referred to as "Canadian tax");
 - (b) in the case of Sweden:
 - the State income tax, including sailors' tax and coupon tax;
 - the tax on the undistributed profits of companies and the tax on distribution in connection with reduction of share capital or the winding-up of a company;
 - the tax on public entertainers;
 - the communal income tax; and
 - the State capital tax;
(hereinafter referred to as "Swedish tax").