


CANADA



AGREEMENT BETWEEN THE GOVERNMENT OF CANADA AND THE ROYAL GOVERNMENT OF SWEDEN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE ESTABLISHMENT OF RULES FOR RECIPROCAL FISCAL ASSISTANCE IN THE MATTER OF INCOME TAXES.

The Government of Canada and the Royal Government of Sweden

Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income

Agree as follows:

ARTICLE I

1. The taxes which are subject to this agreement are:

(a) In Canada:

Income taxes, including surtaxes, which are imposed by the Government of Canada.

(b) In Sweden:

The State income tax, including coupon tax.

2. This Agreement shall also apply to any other taxes of a substantially similar character imposed by Canada subsequent to the signing of this Agreement, and to any other State taxes of a substantially similar character imposed by Sweden subsequent to the signing of this Agreement.

ARTICLE II

1. In the present Agreement, unless the context otherwise requires:

- (a) The terms "one of the territories" and "the other territory" mean Sweden or Canada, as the context requires;
- (b) The term "tax" means Swedish tax or Canadian tax, as the context requires;
- (c) The term "person" includes any body of persons, corporate or not corporate;
- (d) The term "company" includes any body corporate;
- (e) The terms "resident of Sweden" and "resident of Canada" mean respectively any person who is resident in Sweden for the purposes of Swedish tax and not resident in Canada for the purposes of Canadian tax and any person who is resident in Canada for the purposes of Canadian tax and not resident in Sweden for the purposes of Swedish tax; a company shall be regarded as resident in Canada if its business is managed and controlled in Canada and as resident in Sweden if it is incorporated under the laws of Sweden and its business is not managed and controlled in Canada, or if it is not so incorporated but its business is managed and controlled in Sweden;
- (f) The terms "resident of one of the territories" and "resident of the other territory" mean a person who is a resident of Sweden or a person who is a resident of Canada, as the context requires;