

CONVENTION BETWEEN CANADA AND SWEDEN FOR THE AVOIDANCE OF  
DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH  
RESPECT TO TAXES ON INCOME

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, have agreed as follows:

Article 1

Persons Covered

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

Article 2

Taxes Covered

1. 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  
under the Income Tax Act,  
(hereinafter referred to as "Canadian tax");

(b) in the case of Sweden:

(i) the National income tax, including the sailors' tax  
and the withholding tax on dividends;

(ii) the income tax on non-residents;

(iii) the income tax on non-resident artistes and  
athletes; and

(iv) the municipal income tax;  
(hereinafter referred to as "Swedish tax").

2. The Convention shall apply also to any identical or  
similar taxes which are imposed after the date of signature  
of the Convention in addition to, or in place of, the taxes  
referred to in paragraph 1. The competent authorities of the  
Contracting States shall notify each other of substantial