



CANADA

TREATY SERIES 1966 No. 21 RECUEIL DES TRAITÉS

## DOUBLE TAXATION

### Income Tax

Agreement between CANADA and SWEDEN

Signed at Stockholm January 21, 1966

Instruments of Ratification exchanged at  
Ottawa July 14, 1966

Entered into force July 14, 1966

## DOUBLE IMPOSITION

### Impôt sur le revenu

Accord entre le CANADA et la SUÈDE

Signé à Stockholm le 21 janvier 1966

Les instruments de ratification échangés à  
Ottawa le 14 juillet 1966

En vigueur le 14 juillet 1966

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**SUPPLEMENTARY AGREEMENT MODIFYING THE 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 SIGNED AT OTTAWA ON APRIL 6, 1951.**

The Government of Canada and the Royal Government of Sweden desiring to conclude a Supplementary Agreement modifying the Agreement for the avoidance of double taxation and the establishment of rules for reciprocal fiscal assistance in the matter of income taxes signed at Ottawa on April 6, 1951,<sup>(1)</sup> have agreed as follows:

**ARTICLE I**

The provisions of the above-mentioned Agreement are hereby modified as follows:

- (a) by deleting Article I and replacing it with the following:

**"ARTICLE I**

1. The taxes which are subject to this Agreement are

- (a) In Canada:

income taxes, including the old age security tax on income, which are imposed by the Government of Canada;

(hereinafter referred to as "Canadian tax").

- (b) In Sweden:

(i) the State income tax, including sailors tax and coupon tax;

(ii) the tax on public entertainers;

(iii) the communal income tax;

(hereinafter referred to as "Swedish tax").

2. This Agreement shall also apply to any other taxes of a substantially similar character which are subsequently imposed by the Government of Canada, and to any other State income tax and communal income tax of a substantially similar character which are subsequently imposed in Sweden";

- (b) by deleting in paragraph 1 of Article VI the words—

"Notwithstanding the provisions of the foregoing paragraph, the Canadian tax on dividends paid to a company which is a resident of Sweden by a company resident in Canada, more than 50 per cent of whose shares which have under all circumstances full voting rights are owned by the former company, shall not exceed 5 per cent.";

- (c) by deleting in paragraph 2 of Article VI the words—

"Notwithstanding the provisions of the foregoing paragraph, the Swedish coupon tax on dividends paid to a company which is a resident of Canada by a company resident in Sweden, more than 50 per cent of whose shares which have under all circumstances full voting rights are owned by the former company, shall not exceed 5 per cent.";

- (d) by deleting in paragraph 1 of Article XV the words—

"The special tax payable in Sweden by public entertainers such as theatre and radio artists, musicians and athletes (bevillningsavgifter

(1) Canada Treaty Series 1951 No. 13



**ACCORD SUPPLÉMENTAIRE MODIFIANT L'ACCORD ENTRE LE GOUVERNEMENT DU CANADA ET LE GOUVERNEMENT ROYAL DE SUÈDE TENDANT À ÉVITER LES DOUBLES IMPOSITIONS ET À ÉTABLIR DES RÈGLES D'ASSISTANCE RÉCIPROQUE EN MATIÈRE D'IMPÔTS SUR LE REVENU, SIGNÉ À OTTAWA LE 6 AVRIL 1951.**

Le Gouvernement canadien et le Gouvernement Royal de Suède, désireux de conclure un Accord supplémentaire modifiant l'Accord tendant à éviter les doubles impositions et à établir des règles d'assistance réciproque en matière d'impôts sur le revenu, signé à Ottawa le 6 avril 1951<sup>(1)</sup>, sont convenus de ce qui suit:

**ARTICLE PREMIER**

Les dispositions de l'Accord susmentionné sont modifiées comme il suit:

a) en abrogeant l'Article I et en le remplaçant par le texte suivant:

*«Article premier*

1. Les impôts qui font l'objet du présent Accord sont:

a) Au Canada:

les impôts sur le revenu, y compris l'impôt de sécurité de la vieillesse sur le revenu, établis par le Gouvernement du Canada (ci-après appelés «impôt canadien»);

b) En Suède:

(i) l'impôt d'État sur le revenu, y compris l'impôt des marins et l'impôt sur les coupons;

(ii) l'impôt des artistes de spectacle;

(iii) l'impôt communal sur le revenu;

(ci-après appelés «impôt suédois»).

2. Le présent Accord s'appliquera également à tous les autres impôts sensiblement analogues, qui seront subséquemment levés par le Gouvernement du Canada, et à tous les autres impôts sensiblement analogues sur le revenu, d'État ou communaux, qui seront subséquemment levés en Suède.»;

b) en abrogeant au paragraphe 1 de l'Article VI les mots:

«Nonobstant les dispositions du paragraphe précédent, l'impôt canadien sur les dividendes versés à une société qui a son siège en Suède par une société qui a son siège au Canada, dont plus de 50 p. 100 des actions comportant en toutes circonstances pleins droits de vote appartiennent à la première société, n'excédera pas 5 p. 100.»;

c) en abrogeant au paragraphe 2 de l'Article VI les mots:

«Nonobstant les dispositions du paragraphe précédent, l'impôt suédois sur les coupons frappant les dividendes versés à une société qui a son siège au Canada par une société qui a son siège en Suède, dont plus de 50 p. 100 des actions comportant en toutes circonstances pleins droits de vote appartiennent à la première société, n'excédera pas 5 p. 100.»;

d) en abrogeant au paragraphe 1 de l'Article XV les mots:

«L'impôt spécial payable en Suède par les artistes de la scène et de la radio, les musiciens et les athlètes (bevillningsavgifter för

<sup>(1)</sup> Recueil des Traités, 1951, n° 13.



för vissa offentliga föreställningar) shall be regarded, for purposes of this paragraph, as Swedish tax.”;

- (e) by deleting paragraph 2 of Article XV and replacing it with the following:

“2. Where income from sources in Canada under the laws of Canada and in accordance with this Agreement is subject to Canadian tax to which this Agreement applies, Sweden agrees to allow such Canadian tax paid in respect of that income as a deduction from and limited to the Swedish tax payable thereon.

However, where such income is a dividend paid by a company being a resident of Canada to a company which is a resident of Sweden, the dividend shall be exempt from Swedish tax, provided that in accordance with the laws of Sweden the dividend would be exempt from Swedish tax if the company paying the dividend had been a resident of Sweden and not a resident of Canada.”

## ARTICLE II

(1) This Supplementary Agreement is done in the English, French and Swedish languages, the texts having equal force. It shall be ratified by the two Contracting Governments. Ratification by His Majesty the King of Sweden shall be subject to the consent of Riksdag.

(2) The instruments of ratification shall be exchanged as soon as possible at Ottawa.

(3) This Supplementary Agreement shall come into force on the date on which the instruments of ratification are exchanged and shall thereupon have effect:

(a) In Sweden:

- (i) in respect of tax on income for the assessment year 1967 and subsequent assessment years;
- (ii) in respect of coupon tax on dividends payable on or after 1st April, 1966;
- (iii) in respect of sailors tax and the tax on public entertainers on income derived on or after 1st January, 1966.

(b) In Canada:

- (i) in respect of income taxes, including the old age security tax on income, for the taxation year 1966 and subsequent taxation years;
- (ii) in respect of the tax withheld at the source on dividends, to any dividends paid or credited on or after 1st April, 1966.

(4) This Supplementary Agreement shall continue in force indefinitely as though it were an integral part of the Agreement of April 6, 1951.



vissa offentliga föreställningar) sera considéré, aux fins du présent paragraphe, comme un impôt suédois.»;

- e) en abrogeant le paragraphe 2 de l'Article XV et en le remplaçant par le texte suivant:

«2. Lorsque des revenus provenant de sources situées au Canada sont, aux termes de la législation canadienne et conformément au présent Accord, assujettis à l'impôt canadien visé par le présent Accord, la Suède consent à déduire de l'impôt suédois payable sur lesdits revenus, mais seulement jusqu'à concurrence dudit impôt suédois, tel impôt canadien versé de ce chef.

Néanmoins, si lesdits revenus sont un dividende versé par une société qui est un résident du Canada à une société qui est un résident de Suède, ledit dividende est exonéré de l'impôt suédois à condition qu'aux termes de la législation suédoise ledit dividende aurait été exonéré de l'impôt suédois si la société versant le dividende avait été un résident de Suède et non un résident du Canada.»

## ARTICLE II

(1) Le présent Accord supplémentaire a été fait en langues anglaise, française et suédoise, chacun des textes faisant également foi. Il sera ratifié par les deux Gouvernements Contractants. Sa ratification par Sa Majesté le Roi de Suède aura lieu avec l'assentiment du Riksdag.

(2) Les instruments de ratifications seront échangés à Ottawa le plus tôt possible.

(3) Le présent Accord supplémentaire entrera en vigueur à la date de l'échange des instruments de ratification et il produira dès lors ses effets:

a) En Suède:

- (i) à l'égard de l'impôt sur le revenu pour l'année d'imposition 1967 et les années d'imposition subséquentes;
- (ii) à l'égard de l'impôt sur les coupons dans le cas des dividendes payables le ou après le 1<sup>er</sup> avril 1966;
- (iii) à l'égard de l'impôt des marins et de l'impôt sur les artistes de spectacle dans le cas des revenus réalisés le ou après le 1<sup>er</sup> janvier 1966.

b) Au Canada:

- (i) à l'égard des impôts sur le revenu, y compris l'impôt de sécurité de la vieillesse sur le revenu, pour l'année d'imposition 1966 et les années d'imposition subséquentes;
- (ii) à l'égard de l'impôt sur les dividendes retenu à la source, dans le cas de tout dividende versé ou crédité le ou après le 1<sup>er</sup> avril 1966.

(4) Le présent Accord supplémentaire restera en vigueur pendant une durée indéfinie comme s'il était une partie intégrante de l'Accord du 6 avril 1951.



IN WITNESS WHEREOF the undersigned, duly authorized thereof, have signed this Supplementary Agreement.

DONE in duplicate at Stockholm this 21st day of January, 1966.

For the Government of Canada

A. J. ANDREW

For the Royal Government of Sweden

TORSTEN NILSSON

ARTICLE II

(1) This Supplementary Agreement shall be binding on the Government of Canada and the Royal Government of Sweden from the date of its signature by the authorized representatives of each of the two Governments.

(2) The instruments of ratification of this Agreement shall be deposited with the Secretary-General of the United Nations.

(3) The Supplementary Agreement shall be binding on the Government of Canada and the Royal Government of Sweden from the date of its signature by the authorized representatives of each of the two Governments.

(4) The Supplementary Agreement shall be binding on the Government of Canada and the Royal Government of Sweden from the date of its signature by the authorized representatives of each of the two Governments.

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(19) The Supplementary Agreement shall be binding on the Government of Canada and the Royal Government of Sweden from the date of its signature by the authorized representatives of each of the two Governments.

(20) The Supplementary Agreement shall be binding on the Government of Canada and the Royal Government of Sweden from the date of its signature by the authorized representatives of each of the two Governments.

EN FOI DE QUOI les soussignés, dûment autorisés en ce sens, ont signé le présent Accord supplémentaire.

FAIT à Stockholm, en double exemplaire, le 21 janvier 1966.

Pour le Gouvernement du Canada

A. J. ANDREW

Pour le Gouvernement Royal de Suède

TORSTEN NILSSON

Gut Dam

Agreement Between

Signed at Ottawa

Instruments of Ratification

October 11, 1966

OTTAWA

TORONTO

WINDSOR

VANCOUVER

OTTAWA

TORONTO

WINDSOR

VANCOUVER

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Accord entre le CANADA et les ROYAUME SUÉDOIS

Signé à Ottawa le 25 mars 1966

Les instruments de ratification échangés à Washington

le 11 octobre 1966

En vigueur le 11 octobre 1966

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