



Treaty Series No. 37 (1972)

## Exchange of Notes

between the Government of the  
United Kingdom of Great Britain and Northern Ireland  
and the Government of the Kingdom of Sweden

extending to the West Indies Associated States and  
certain Dependent Territories of the United Kingdom  
the Convention for the Avoidance of Double Taxation  
and the Prevention of Fiscal Evasion with respect  
to Taxes on Income signed at London  
on 28 July 1960

Stockholm, 19 January 1972

[The Agreement entered into force on 19 January 1972]

*Presented to Parliament  
by the Secretary of State for Foreign and Commonwealth Affairs  
by Command of Her Majesty  
April 1972*

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HER MAJESTY'S STATIONERY OFFICE

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**EXCHANGE OF NOTES  
BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF  
GREAT BRITAIN AND NORTHERN IRELAND AND THE  
GOVERNMENT OF THE KINGDOM OF SWEDEN EXTENDING TO  
THE WEST INDIES ASSOCIATED STATES AND CERTAIN  
DEPENDENT TERRITORIES OF THE UNITED KINGDOM THE  
CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION  
AND THE PREVENTION OF FISCAL EVASION WITH RESPECT  
TO TAXES ON INCOME SIGNED AT LONDON ON 28 JULY 1960**

No. 1

*Her Majesty's Ambassador at Stockholm to the Minister for Foreign Affairs  
of Sweden*

*British Embassy,  
Stockholm.*

Your Excellency,

19 January, 1972.

I have the honour to refer to 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, signed at London on the 30th of March 1949<sup>(1)</sup> (hereinafter referred to as "the 1949 Convention"); to the Exchange of Notes between the Government of the United Kingdom and the Government of Sweden of the 18th of December 1953<sup>(2)</sup> extending the 1949 Convention to the territories named in the Annex to those Notes (hereinafter referred to as "the 1953 Exchange of Notes"); to the Convention between the said Governments for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at London on the 28th of July 1960<sup>(3)</sup> (hereinafter referred to as "the 1960 Convention"); to the Protocol amending the 1960 Convention between the said Governments signed at London on the 25th of March 1966<sup>(4)</sup> (hereinafter referred to as "the 1966 Protocol"); and to the Supplementary Protocol amending the 1960 Convention as amended by the 1966 Protocol between the said Governments signed at London on the 27th of June 1968<sup>(5)</sup> (hereinafter referred to as "the 1968 Protocol").

I have the honour to propose, upon the instructions of Her Majesty's Principal Secretary of State for Foreign and Commonwealth Affairs, that, in accordance with Article XXVIII, the 1960 Convention shall be extended to the territories named in the Annex to this Note in the manner and subject to the modifications specified therein; that the provisions of the 1966 and 1968 Protocols shall not be held to apply to the extension of that Convention

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(1) Treaty Series No. 63 (1949), Cmd. 7800.

(2) Treaty Series No. 13 (1954), Cmd. 9070.

(3) Treaty Series No. 38 (1961), Cmnd. 1378.

(4) Treaty Series No. 81 (1968), Cmnd. 3758.

(5) Treaty Series No. 28 (1969), Cmnd. 3956.

to those territories provided for in the present Note; and that, as provided for in that Annex, the extension of the 1949 Convention to those territories provided for in the 1953 Exchange of Notes shall cease to have effect.

If the foregoing proposal is acceptable to the Government of the Kingdom of Sweden I have the honour to suggest that the present Note with its Annex and Your Excellency's reply to that effect shall be regarded as constituting an agreement between the two Governments in this respect.

I avail myself of this opportunity to renew to Your Excellency the assurance of my highest consideration,

GUY MILLARD

ANNEX

(1) In this Annex:

- (a) "the 1949 Convention" means 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, signed at London on the 30th of March 1949;
- (b) "the 1960 Convention" means the Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at London on the 28th of July 1960;
- (c) "the 1966 Protocol" means the Protocol signed at London on the 25th of March 1966 amending the 1960 Convention;
- (d) "the 1968 Protocol" means the Supplementary Protocol signed at London on the 27th of June 1968 amending the 1960 Convention as amended by the 1966 Protocol;
- (e) "the 1953 Extension" means the extension of the 1949 Convention to the territories in Part A of the Table below by the Exchange of Notes between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Sweden of the 18th of December 1953;
- (f) "this Extension" means the application of extension to the territories in the Table below in accordance with this Annex.

(2) TABLE OF TERRITORIES TO WHICH THE 1960 CONVENTION IS TO BE EXTENDED IN ACCORDANCE WITH ARTICLE XXVIII OF THE SAID CONVENTION.

<i>Column (1)</i>	<i>Column (2)</i>	<i>Column (3)</i>
	<i>Part A</i>	
Antigua	Income Tax	1st January 1972
British Honduras	Income Tax (including Surtax)	1st January 1972

<i>Column (1)</i>	<i>Column (2)</i>	<i>Column (3)</i>
	<i>Part A</i>	
British Virgin Islands	Income Tax	1st January 1972
Dominica	Income Tax	1st January 1972
Gilbert and Ellice Islands	Income Tax Normal Tax and Surtax	1st January 1972
Montserrat	Income Tax	1st January 1972
St. Christopher, Nevis and Anguilla	Income Tax	1st January 1972
St. Lucia	Income Tax	1st January 1972
St. Vincent	Income Tax	1st January 1972
Seychelles	Income Tax	1st January 1972
	<i>Part B</i>	
Grenada	Income Tax	1st January 1972

(3) The provisions of the 1960 Convention unamended by the 1966 and 1968 Protocols shall apply in the case of each territory mentioned in Column (1) of the above Table:

- (a) as if the Contracting Parties were the Government of the Kingdom of Sweden and the Government of that territory;
- (b) as if references to the United Kingdom were (except where the context otherwise requires) references to that territory;
- (c) as if the taxes concerned in the case of each territory were those mentioned opposite the name of that territory in Column (2) of the above Table;
- (d) as if sub-paragraph (a) of paragraph (1) of Article II, Article VIII, Article XXVIII, Article XXIX and Article XXX were deleted.

(4) When the last of those measures have been completed in Sweden and in any territory named in the above Table necessary to give the present extension the force of law in Sweden and in such territory respectively, the present extension shall have effect:

- (a) in Sweden:
  - (i) in respect of the State income tax and the communal income tax on income which is assessed on or after the calendar year beginning on 1st January 1973, being income for which preliminary tax is payable during the period 1st March 1972, to 28th February 1973, or any succeeding period;
  - (ii) in respect of coupon tax on dividends payable on or after 1st January 1972;

- (iii) in respect of the tax on public entertainers which is levied on or after 1st January 1972;
  - (iv) in respect of sailors' tax on income payable on or after 1st January 1972; and
  - (v) in respect of the State capital tax which is assessed in or after the calendar year beginning on 1st January 1973.
- (b) in such territory, as respects tax for the year of assessment beginning on the date specified opposite its name in Column (3) of that Table, and for subsequent years of assessment.

(5) The 1953 Extension shall terminate and cease to be effective as respects the territories and taxes to which this Extension in accordance with Part A of the above Table applies.

(6) The Government of Sweden shall inform the Government of the United Kingdom in writing when the last of the measures necessary, as indicated in paragraph (4), have been taken in Sweden. The Government of the United Kingdom shall inform the Government of Sweden in writing when the last of the measures necessary, as indicated in paragraph (4), have been taken in all or any of the territories named in the above Table.

(7) This Extension shall remain in force indefinitely but either the Government of the United Kingdom or the Government of Sweden may, on or before the 30th day of June in any calendar year, give to the other Government through diplomatic channels written notice of termination and in such event the present Extension shall cease to be effective:

(a) in Sweden:

- (i) in respect of the State income tax and the communal income tax on income for which preliminary tax is payable after the last day of February in the calendar year next following that in which such notice is given;
  - (ii) in respect of coupon tax on dividends payable on or after 1st January in the calendar year next following that in which such notice is given;
  - (iii) in respect of the tax on public entertainers which is levied on or after 1st January in the calendar year next following that in which such notice is given;
  - (iv) in respect of sailors' tax on income payable on or after 1st January in the calendar year next following that in which such notice is given; and
  - (v) in respect of the State capital tax assessed in or after the second calendar year following that in which such notice is given.
- (b) in such of the territories named in the above Table as are concerned as respects taxes charged for any year of assessment beginning on or after the day and month specified in Column (3) of the above Table in the calendar year next following that in which notice is given.

No. 2

*The Minister for Foreign Affairs of Sweden to Her Majesty's Ambassador  
at Stockholm*

*Stockholm.*

Your Excellency,

*19th January, 1972.*

I have the honour to acknowledge receipt of Your Excellency's Note of 19th January, 1972, which reads as follows:

[As in No. 1]

In reply, I have the honour to state that the Government of Sweden considers that Your Excellency's Note with its Annex and the present reply to which a copy of the Annex is attached constitute an Agreement between the two Governments.

I avail myself of this opportunity to renew to Your Excellency the assurance of my highest consideration.

KRISTER WICKMAN

[Annex as in No. 1]

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