

**No. 2660**

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**SWEDEN  
and  
DENMARK**

**Agreement concerning reciprocal administrative assistance  
in matters of taxation. Signed at Stockholm, on 27 Oc-  
tober 1953**

*Official texts: Swedish and Danish.*

*Registered by Sweden on 12 August 1954.*

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**SUÈDE  
et  
DANEMARK**

**Convention relative à la fourniture d'une assistance admi-  
nistrative réciproque en matière fiscale. Signée à  
Stockholm, le 27 octobre 1953**

*Textes officiels suédois et danois.*

*Enregistrée par la Suède le 12 août 1954.*

[TRANSLATION — TRADUCTION]

No. 2660. AGREEMENT<sup>1</sup> BETWEEN THE KINGDOM OF SWEDEN AND THE KINGDOM OF DENMARK CONCERNING RECIPROCAL ADMINISTRATIVE ASSISTANCE IN MATTERS OF TAXATION. SIGNED AT STOCKHOLM, ON 27 OCTOBER 1953

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The Kingdom of Sweden and the Kingdom of Denmark have agreed to conclude an agreement concerning reciprocal administrative assistance in matters of taxation.

For this purpose they have appointed as their plenipotentiaries :

His Majesty the King of Sweden :

His Excellency Östen Undén, his Minister of Foreign Affairs;

His Majesty the King of Denmark :

Mr. N. Chr. Stenderup, Counsellor of Embassy, Acting Chargé d'Affaires of Denmark at Stockholm,

Who, each having examined the other's full powers, found in good and due form, have agreed on the following provisions :

GENERAL PROVISIONS

*Article 1*

Each State undertakes to render the other assistance in taxation matters in the manner specified hereinafter.

For the purposes of this Agreement assistance means :

- (a) service of documents;
- (b) procurement and exchange of information, either spontaneously or upon application in a particular case; and
- (c) recovery of tax.

*Article 2*

For the purposes of this Agreement the following shall be regarded as taxes :

(a) Taxes governed by the Agreement of 27 October 1953 between the Kingdom of Sweden and the Kingdom of Denmark for the avoidance of double taxation in respect of taxes on income and property;<sup>2</sup> and

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<sup>1</sup> Came into force on 1 January 1954, by the exchange of the instruments of ratification at Stockholm, in accordance with article 22.

<sup>2</sup> See p. 71 of this volume.

(b) Taxes governed by the Agreement of 27 October 1953 between the Kingdom of Sweden and the Kingdom of Denmark for the avoidance of double taxation in respect of death duties.<sup>1</sup>

### *Article 3*

Assistance shall be given only in connexion with tax claims against a taxpayer who is a national of or domiciled in the State making the application. For the purposes of this Agreement, a person shall also be considered to be domiciled in one of the States if he is permanently resident there or, in respect of taxation there, has the same status as a person domiciled in the State, including a person who is taxed in Denmark under the provisions of item 11 and 12 of the Final Protocol<sup>2</sup> to the Agreement for the avoidance of double taxation in respect of taxes on income and property referred to in article 2 hereof.

If the condition specified in the first paragraph hereof was fulfilled during the period or on the date to which the tax claim relates, subsequent non-fulfilment of the condition shall not bar the rendering of assistance. One consequence of this provision is that if a tax claim has arisen in either State by reason of a domicile having been established there, a subsequent change in domicile shall not bar the rendering of assistance by the other State in connexion with such tax claim.

Assistance consisting of the service of documents or of the procurement of information obtainable from documents available to the public shall be rendered even though the condition specified in the first paragraph is not fulfilled.

### *Article 4*

All correspondence in matters of assistance shall be conducted directly between the Swedish Ministry of Finance or such authority as the Swedish Minister of Finance may designate and the Danish Ministry of Finance or such authority as the Danish Minister of Finance may designate.

### *Article 5*

The supreme financial authorities may conclude an agreement under article 19 respecting the particulars which shall be included in an application for assistance.

<sup>1</sup> See p. 111 of this volume.

<sup>2</sup> See p. 102 of this volume.

*Article 6*

An application for assistance may be refused if the State from which assistance is requested considers such assistance likely to endanger its sovereignty or security.

*Article 7*

If assistance is rendered, either wholly or partly, the State from which assistance is requested shall promptly notify the other State of the outcome of the matter.

If an application for assistance is not granted, the State from which assistance is requested shall promptly so notify the other State, giving the reasons for its decision.

When notice as provided in this article is given, information shall also be furnished concerning circumstances which may be of relevance in the further treatment of the matter.

*Article 8*

Documents issued or certified by a court or by an administrative authority in one State may be used in taxation matters in the other State without further legalization.

The provisions of this article shall apply also to documents signed by an official of the court or authority, if such signature is sufficient under the law of the State to which the court or authority belongs.

## SERVICE OF DOCUMENTS

*Article 9*

Except in the cases mentioned in the next following paragraph, the competent authority of the State from which service is requested need effect service only by the delivery of the document to the recipient if he is willing to receive it.

If the State requesting service so desires, the document shall be served according to the procedure prescribed for similar service by the law of the State from which service is requested.

*Article 10*

Proof of service of a document shall be furnished either by a dated and attested receipt from the recipient party or by a certificate from the competent authority of the State from which service is requested, indicating the manner and date of service.

## PROCUREMENT OF INFORMATION, ETC.

*Article 11*

The procurement of information shall be effected in conformity with the law of the State to which the application is made.

An application shall not be complied with if to grant it would result in the disclosure of a business, manufacturing or professional secret. The application may be refused if the State making the application is not able under its own law to procure information of the same kind at the request of the other State.

The authority making the application shall state whether the action in question can, under the law of its own State, be taken at the request of the other State.

*Article 12*

As soon as possible after the end of each calendar year, and without being specifically requested to do so, the authorities referred to in article 4 shall exchange such information conveniently procurable from available data and relating to individuals or bodies corporate domiciled in the other State as is likely to be of relevance for the assessment of tax. The scope of the information to be so exchanged shall be determined by agreement in the manner prescribed in article 19.

If the information received by a State is discovered to be incorrect, the competent authority of that State shall, if such action is considered expedient and likely to be of interest to the other State, return the documents received to the competent authority of the other State as soon as possible, together with a statement of the reasons for their return, or notify that authority of the circumstances.

## RECOVERY OF TAX

*Article 13*

At the request of either State, an enforceable tax claim shall be acknowledged as enforceable in the other State and shall be enforced in accordance with its law.

An application for recovery of tax shall be accompanied by a statement from the competent authority of the State making the application that the claim is enforceable, and the competence of that authority shall be certified by one of the authorities referred to in article 4.

Assistance for recovery of tax shall not be given if enforcement of the tax claim would entail double taxation between the two States.

*Article 14*

An application for assistance in recovery of tax shall be made only if there is no satisfactory means of recovering the tax in the State imposing it.

In the case of an heir or any other person who has acquired property *mortis causa*, no assistance shall be given to recover tax in excess of the amount or value of the property when it was acquired *mortis causa*.

*Article 15*

Tax to be recovered under this Agreement shall not be entitled to any special preference prescribed for taxes in the State from which assistance is requested.

No judicial or bankruptcy proceedings shall be instituted in connexion with recovery of tax under this Agreement unless the supreme financial authority of the State where the tax is to be recovered has, at the request of the corresponding authority of the State making the application, given its express consent thereto.

*Article 16*

The State in which tax is recovered under this Agreement shall be liable to the other State for the amount recovered.

## SPECIAL PROVISIONS

*Article 17*

All inquiries, information, statements and opinions and all other communications received by a State under this Agreement shall be subject to the statutory regulations of that State regarding professional secrecy and the confidential custody of documents.

*Article 18*

A State rendering assistance under this Agreement may not charge any fee or costs to the other State. It shall, however, be entitled to the reimbursement of remuneration paid to experts, of costs incurred through the assistance of process-servers in the cases referred to in article 9, second paragraph, and of costs of judicial proceedings arising out of the rendering of assistance.

*Article 19*

The supreme financial authorities of the two States may conclude further agreements in conformity with the purposes of this Agreement. They may in particular make agreements with regard to the exchange of information as referred to in article 12 and with regard to the minimum amounts for which an application for recovery may be made; to charges in connexion with recovery and to interest, judicial costs, fines and other similar non-penal costs incurred in connexion with the imposition or recovery of tax; to the fixing of the rate of exchange for the conversion of sums to be recovered; and to the accounting of the sums recovered.

The aforesaid authorities may likewise conclude a special agreement to deal with difficulties or doubts which may arise with regard to the interpretation or application of the present Agreement.

*Article 20*

For the purposes of this Agreement the expression "supreme financial authority" means the Minister of Finance of the State concerned.

*Article 21*

So far as Denmark is concerned, this Agreement shall not apply to the Faroe Islands or Greenland.

*Article 22*

The present Agreement shall be ratified for Sweden by His Majesty the King of Sweden with the consent of the *Riksdag*, and for Denmark by His Majesty the King of Denmark.

The instruments of ratification shall be exchanged at Stockholm as soon as possible.

This Agreement shall come into force at the beginning of the calendar month next following the exchange of the instruments of ratification. It is pointed out in this connexion that assistance shall not be rendered :

As regards the procurement of information from Denmark, if the income or property concerned has or ought to have been assessed in Sweden in connexion with the assessment for 1953 or an earlier year;

As regards the procurement of information from Sweden, if the income or property concerned has or ought to have been assessed in Denmark in connexion with the assessment for the 1953/54 or an earlier tax year;

As regards the procurement of information in cases relating to death duties, if the deceased person, whether testate or intestate died before the date of entry into force of the Agreement;

As regards the recovery of Swedish tax on income or property, if the tax has been levied on the basis of the assessment or a post-assessment for 1953 or an earlier year;

As regards the recovery of Danish tax on income or property, if the tax has been levied in respect of the 1953/54 or an earlier tax year; and

As regards the recovery of death duties, if the deceased person, whether testate or intestate, died before the date of entry into force of the Agreement.

### *Article 23*

The Agreement shall remain in force until denounced by one of the contracting States. Notice of denunciation shall be given not less than six months before the end of the calendar year. If the period of notice has been observed, the Agreement shall cease to apply on the expiry of the calendar year.

An application for assistance received before this Agreement has ceased to apply by the competent authority of the State to which the application is addressed shall be complied with in accordance with the terms of the Agreement.

IN WITNESS WHEREOF the plenipotentiaries of the two States have signed this Agreement and have thereto affixed their seals.

DONE at Stockholm on 27 October 1953 in duplicate, in the Swedish and Danish languages, both texts being equally authentic.

Östen UNDÉN  
[L.S.]

N. Chr. STENDERUP  
[L.S.]