

**No. 10197**

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**PHILIPPINES  
and  
SWEDEN**

**Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital. Signed at Manila on 12 April 1966**

*Authentic text: English.*

*Registered by the Philippines on 14 January 1970.*

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**PHILIPPINES  
et  
SUÈDE**

**Convention tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et d'impôts sur la fortune. Signée à Manille le 12 avril 1966**

*Texte authentique: anglais.*

*Enregistrée par les Philippines le 14 janvier 1970.*

CONVENTION<sup>1</sup> BETWEEN THE REPUBLIC OF THE PHILIPPINES AND THE KINGDOM OF SWEDEN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL

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The Government of the Republic of the Philippines and the Government of the Kingdom 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 and capital, have appointed for that purpose their respective Plenipotentiaries :

The Government of the Republic of the Philippines :

Narciso Ramos, Secretary of Foreign Affairs of the Republic of the Philippines, and

Mamerto B. Endriga, Undersecretary of Finance of the Republic of the Philippines;

The Government of the Kingdom of Sweden :

Gustaf Harald Edelstam, Ambassador Extraordinary and Plenipotentiary of Sweden to the Philippines,

who, having communicated to each other their respective full powers, found in good and due form, have agreed upon the following Articles :

*Article I*

TAXES COVERED

(1) The taxes which are the subject of the present Convention are :

(a) In Sweden :

(i) the general Swedish income taxes, including sailors tax, coupon tax and the tax on public entertainers; and

(ii) the State capital tax (hereinafter referred to as "Swedish tax").

(b) In the Philippines :

the Philippine Income Tax (hereinafter referred to as "Philippine tax").

(2) The present Convention shall also apply to any identical or substantially similar taxes which are subsequently imposed in addition to, or in place of, the existing taxes.

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<sup>1</sup> Came into force on 11 September 1969 by the exchange of the instruments of ratification, which took place at Manila, and became effective with respect to taxable years beginning on or after 1 January 1970, in accordance with article XXII.

*Article II*

## GENERAL DEFINITIONS

(1) In the present Convention, unless the context otherwise requires :

(a) The terms “one of the Contracting States” and “the other Contracting State” mean Sweden or the Philippines, as the context requires.

(b) The term “tax” means Swedish tax or Philippine tax, as the context requires.

(c) The term “person” comprises an individual, a corporation and any other body of individuals or persons.

(d) The term “corporation” means any body corporate or any entity which is treated as a body corporate for tax purposes.

(e) The terms “resident of Sweden” and “resident of the Philippines” mean respectively any person who is resident in Sweden for the purposes of Swedish tax and any person who is resident in the Philippines for the purposes of Philippine tax. A corporation shall be regarded as a Swedish corporation if it is created, organized or incorporated under the laws of Sweden, and as a Philippine corporation if it is created, organized or incorporated under the laws of the Philippines.

(f) The terms “enterprise of one of the Contracting States” and “enterprise of the other Contracting State” mean a Swedish enterprise or a Philippine enterprise, as the context requires.

(g) The term “profits” means income derived from the active conduct of a trade or business. It includes, but is not limited to, profits from manufacturing, mercantile, agricultural, fishing and mining activities, and from the furnishing of personal services. It does not include income from the performance of personal services, dividends, interest, royalties, income from rentals of motion picture films and tapes, income from the rental of personal property, income from real property, insurance premiums, or gains derived from the sale or exchange of capital assets.

(2) (a) The term “permanent establishment” means a fixed place of business in which the business of the enterprise is wholly or partly carried on. A permanent establishment shall include, but is not limited to, a branch; an office; a store or other sales outlet; a warehouse; a factory; a workshop; a mine, quarry or other place of extraction of natural resources; a building site, or construction or installation site or assembly project which exists for more than six months.

(b) The term “permanent establishment” shall not be deemed to include :

- (i) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;
- (ii) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;
- (iii) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
- (iv) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or for collecting information, for the enterprise;
- (v) the maintenance of a fixed place of business solely for the purpose of advertising, for the supply of information, for scientific research or for similar activities which have a preparatory or auxiliary character, for the enterprise.

(c) A person acting in one of the Contracting States on behalf of an enterprise of the other Contracting State — other than an agent of an independent status to whom subparagraph (d) applies — shall be deemed to be a permanent establishment in the first-mentioned State if he has, and habitually exercises in that State, an authority to conclude contracts in the name of the enterprise, unless his activities are limited to the purchase of goods or merchandise for the enterprise.

(d) An enterprise of one of the Contracting States shall not be deemed to have a permanent establishment in the other Contracting State merely because it carries on business in that other State through a broker, general commission agent or any other agent of an independent status, where such persons are acting in the ordinary course of their business.

(e) The fact that a corporation of one of the Contracting States controls or is controlled by a corporation of the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself constitute either corporation a permanent establishment of the other.

(3) The term “competent authority” means, in the case of Sweden, the Minister of Finance or his authorized representative and, in the case of the Philippines, the Secretary of Finance or his authorized representative.

(4) In the application of the provisions of the present Convention by one of the Contracting States any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting State relating to the taxes which are the subject of the present Convention.

*Article III*

## BUSINESS PROFITS

(1) The profits of an enterprise of one of the Contracting States shall be taxable only in that Contracting State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, tax may be imposed on the other Contracting State on the profits of the enterprise but only on so much of them as is attributable to that permanent establishment.

(2) Where an enterprise of one of the Contracting States carries on business in the other Contracting State through a permanent establishment situated therein, there shall be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.

(3) In the determination of the profits of a permanent establishment in one of the Contracting States, there shall be allowed as deductions ordinary and necessary expenses wherever incurred for the purposes of the permanent establishment and allocable, to the reasonable satisfaction of the competent authority of that Contracting State, to income from sources within that Contracting State.

(4) In so far as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph (2) of this Article shall preclude such Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles laid down in this Article.

(5) No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

(6) For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.

*Article IV*

## RELATED ENTERPRISES

Where

(a) an enterprise of one of the Contracting States participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or

(b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of one of the Contracting States and an enterprise of the other Contracting State,

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

#### *Article V*

##### SHIPS AND AIRCRAFT

Income which a resident or corporation of one of the Contracting States derives from the operation in international traffic of ships or aircraft in the other Contracting State may be taxed by both Contracting States in accordance with their respective laws.

#### *Article VI*

##### DIVIDENDS

(1) Dividends paid by a corporation of one of the Contracting States to a resident or corporation of the other Contracting State may be taxed in the first-mentioned State.

(2) The Philippine tax on dividends paid to a corporation of Sweden by a corporation of the Philippines may be reduced by  $\frac{1}{3}$  of the regular tax due thereon, if :

- (a) the paying corporation is engaged in the active conduct of business in areas of investment enumerated hereunder, preferably in a joint venture; and
- (b) eighty per cent (80%) of the gross income of the paying corporation during the taxable year was derived from such investment.

##### Preferred Areas of Investment :

- (a) Base metal prospecting and mining, and crude petroleum or natural gas well exploration and operation;
- (b) Smelting and refining of minerals as well as the manufacture of finished products; provided that the latter is part of the integrated industry;
- (c) Cattle farming and the processing of meat and dairy products; provided that the latter is part of the integrated industry;
- (d) Cotton farm operation, from preparation of the land to the production of ginned cotton;
- (e) The processing of coconut coir;

- (f) The manufacture of basic industrial chemicals, except sodium chloride and calcium hydroxide;
- (g) The manufacture of synthetic fibers;
- (h) The manufacture of pulp from woods, rags, rice straw, bagasse, abaca waste, bamboo and other indigenous materials;
  
- (i) The manufacturing of necessary articles out of Philippine woods;
- (j) Deep sea fishing and the canning of fish; provided that the latter is part of the integrated deep sea fishing industry;
  
- (k) Shipbuilding and drydocking;
- (l) The manufacture of glass and glass products excluding flat glass;
- (m) The manufacture of electrical communication equipment, electrical industrial machinery and apparatus;
- (n) The manufacture of motor vehicles and their spare parts; and
  
- (o) The manufacture of irrigation and waterworks equipment, mining equipment, farm machineries, railroad rolling stocks, railroad tracks, gasoline and diesel engines, industrial machinery and the manufacture of their spare parts and tools.

Nothing in the above enumeration should be taken to include mere assembly, packaging or similar operations.

(3) The Swedish tax on dividends paid to a resident or corporation of the Philippines by a corporation of Sweden may be reduced by  $\frac{1}{3}$  of the regular tax due thereon.

(4) Dividends paid by a corporation of one of the Contracting States to a corporation of the other Contracting State shall be exempt from tax in the last-mentioned State, to the extent allowed by its national law, if both corporations had been corporations of that State.

### *Article VII*

#### INTEREST

(1) Interest derived from sources within one of the Contracting States by a resident or corporation of the other Contracting State may be taxed in the first-mentioned State.

(2) In this Article the term "interest" includes interest on bonds, securities, notes, loans, debentures, or debt claims of every kind or any other form of indebtedness.

(3) The Philippine tax on interest paid to a resident or corporation of Sweden by a resident or corporation of the Philippines may be reduced by  $\frac{1}{3}$  of the regular tax due thereon, if :

- (a) the payor is engaged in the active conduct of business in areas of investment enumerated in paragraph (2) of Article VI, preferably in a joint venture; and
- (b) eighty percent (80%) of the gross income of the payor during the taxable year was derived from such investment or, in the case of a loss, the amount borrowed is invested or applied in the preferred areas of investment.

(4) The Swedish tax on interest paid by a resident or corporation of Sweden, to a resident or corporation of the Philippines, may be reduced by  $\frac{1}{3}$  of the regular tax due thereon.

(5) Taxes which have been reduced in one of the Contracting States under the provisions of this Article shall be considered as though such tax had been paid and shall be allowed tax credit in the other Contracting State for a period of ten years from the date this Convention takes effect.

### *Article VIII*

#### MOTION PICTURE FILMS AND TAPES

(1) Income which a resident or corporation of Sweden derives from rentals or other amounts paid by a resident or corporation of the Philippines as consideration for the use of, or the right to use, motion picture films, films or tapes for radio or television broadcasting, may be taxed in the Philippines at ten per cent (10%) of such rentals or amounts paid.

(2) Income which a resident or corporation of the Philippines derives from rentals or other amounts paid by a resident or corporation of Sweden as consideration for the use of, or the right to use, motion picture films, films or tapes for radio or television broadcasting, may be taxed in Sweden in accordance with the laws of Sweden, but the amount of tax levied shall not exceed ten per cent (10%) of the gross rentals or amounts paid.



*Article IX*

## INCOME FROM REAL PROPERTY

(1) Income from real property, including gains from the sale, transfer or exchange of such property, may be taxed in the Contracting State in which such property is situated.

(2) The term "real property" shall be defined in accordance with the law of the Contracting State in which the property in question is situated. However, for the purposes of the preceding paragraph royalties or other amounts in respect of the operation of a mine, a quarry, or of any other extraction of natural resources shall be considered as income from real property.

*Article X*

## CAPITAL GAINS

A resident or corporation of one of the Contracting States may be taxed in the other Contracting State on gains from the sale, transfer, or exchange of capital assets (other than real property) in accordance with the laws of that other Contracting State.

*Article XI*

## UNDIVIDED ESTATES

Where under the provisions of this Convention a resident of one of the Contracting States is exempt or entitled to relief from income and capital taxes in the other Contracting State, similar exemption or relief shall be applied to the undivided estate of a deceased person who at the time of death was a resident of that other Contracting State, in so far as one or more of the beneficiaries are residents of the first-mentioned Contracting State.

*Article XII*

## GOVERNMENT SALARIES AND PENSIONS

(1) Salaries, wages and similar compensation and pensions paid by Sweden to a citizen of Sweden who is not a citizen of the Philippines, for services rendered to Sweden in the discharge of governmental functions, shall be exempt from Philippine tax.

(2) Salaries, wages and similar compensation and pensions paid by the Philippines to a citizen of the Philippines who is not a citizen of Sweden, for

services rendered to the Philippines in the discharge of governmental functions, shall be exempt from Swedish tax.

(3) The provisions of this Article shall not apply to wages or similar compensation paid in respect of services rendered in connection with any trade or business carried on by either of the Contracting States for purposes of profit.

(4) The term "pensions" as used in this Article means periodic payments made in consideration for services rendered.

### *Article XIII*

#### INCOME FROM PERSONAL SERVICES

(1) An individual who is a resident of Sweden shall be exempt from Philippine tax on income or remuneration in respect of personal services performed within the Philippines in any taxable year, if

- (a) he is present within the Philippines for a period or periods not exceeding in the aggregate 183 days during that year;
- (b) such income is not deducted in computing the profits of a permanent establishment of a resident or corporation of the Philippines;
- (c) the aggregate amount of such income does not exceed 11,000 Philippine Pesos or its equivalent in Swedish Crowns; and
- (d) the services are performed as an employee of a resident or corporation of Sweden.

Any amount in excess hereof may be taxed.

(2) An individual who is a resident of the Philippines shall be exempt from Swedish tax on income or remuneration in respect of personal services performed within Sweden in any taxable year, if

- (a) he is present within Sweden for a period or periods not exceeding in the aggregate 183 days during that year;
- (b) such income is not deducted in computing the profits of a permanent establishment of a resident or corporation of Sweden; and
- (c) the services are performed as an employee of a resident or corporation of the Philippines.

(3) Notwithstanding the preceding paragraphs of this Article, the income from personal services of public entertainers, such as athletes, musicians and actors, from their activities as such, may be taxed in the Contracting State in which the services are performed.

*Article XIV*

## TEMPORARY CULTURAL VISITORS

Income from public performances derived by visiting participants, performers and sponsors under the auspices of cultural and educational institutions or foundations, or the Government of one of the Contracting States, such as lectures, concerts, songs or folk dances reflective of the culture of that State, shall be exempt from tax in the other Contracting State if certified to as qualified under this Article by the responsible authority of the first-mentioned State.

*Article XV*

## TEACHERS

An individual who is a resident of one of the Contracting States at the beginning of his visit and who, at the invitation of a university, college or other establishment for higher education or scientific research in the other Contracting State, visits that other State solely for the purpose of teaching or scientific research at such institution for a period not exceeding two years from the date of his arrival shall not be taxed in that other State on his remuneration for such teaching or research.

*Article XVI*

## STUDENTS AND TRAINEES

(1) An individual who is a resident of one of the Contracting States at the beginning of his visit and who is temporarily present in the other Contracting State primarily :

- (a) as a student at a university, college or school in that other State,
- (b) as a business apprentice,
- (c) as a trainee to qualify him to practice a profession or further his studies for professional specialization, or
- (d) as the recipient of a grant, allowance or award for the primary purpose of study or research from a governmental, religious, charitable, scientific or educational organization, shall not be taxed in that other State in respect of remittances from abroad for the purposes of his maintenance, education or training.

(2) An individual who is a resident of one of the Contracting States at the beginning of his visit and who is present in the other Contracting State primarily as a student at a university, college or school in that other State or as a business apprentice, or as a trainee shall not be taxed in that other State for a period not exceeding three consecutive taxable years in respect of remuneration from employment in such other State, provided that

- (a) the remuneration constitutes earnings necessary for his maintenance and education, and
- (b) the said remuneration does not exceed 7 500 Swedish Crowns in any taxable year or its equivalent in Philippine Pesos as the case may be. Where the remuneration or earnings exceed such amount, the entire income may be taxed.

### Article XVII

#### TAXATION OF CAPITAL

Where taxes on capital are imposed on behalf of one or other of the Contracting States the following provisions shall apply :

(a) Capital represented by real property may be taxed in the Contracting State in which such property is situated. In case of mortgage, the net value of the mortgaged property may be taxed in the Contracting State in which the property is situated.

(b) Subject to the provisions of paragraph (a) above, capital represented by assets forming part of the business property employed in a permanent establishment of an enterprise, shall be taxable only in the Contracting State in which the permanent establishment is situated.

(c) Ships and aircraft operated in international traffic and assets, other than real property, pertaining to the operation of such ships and aircraft, shall be taxable only in the Contracting State of which the operator is a resident or a corporation.

(d) Shares of stock and bonds may be taxed in the Contracting State in which they are issued. In case of mortgage of shares of stock and bonds, the net value thereof may be taxed in the Contracting State in which they are issued.

(e) All other elements of capital of a resident of one of the Contracting States shall be taxable only in that State.

(f) Taxes on capital which are paid in one of the Contracting States on property located therein shall be credited in the other Contracting State but only if that other State imposes a similar tax on capital. The provisions of paragraphs (1) and (2) of Article XVIII shall apply *mutatis mutandis*.

*Article XVIII*

## RELIEF FROM DOUBLE TAXATION

(1) Subject to the provisions of the laws of the Philippines relating to the allowance as a credit against Philippine tax of tax paid in a territory outside the Philippines, Swedish tax payable under the laws of Sweden and in accordance with this Convention, whether directly or by deduction, in respect of income from sources within Sweden shall, subject to the provisions of paragraph (4) of Article VI and Article XII, be allowed, where similar tax is imposed in the Philippines, as a credit against Philippine tax payable in respect of that income.

(2) Where income from sources within the Philippines under the laws of the Philippines and in accordance with this Convention may be taxed in the Philippines, Sweden, shall subject to the provisions of paragraph (4) of Article VI and Article XII, allow the Philippine tax paid in respect of such income as a credit against any Swedish tax payable in respect of that income. The deduction shall not, however, exceed that part of the Swedish income tax as computed before the deduction is given, which is appropriate to the income which may be taxed in the Philippines.

(3) The graduated rates of tax in both Contracting States to be imposed on residents or citizens of the respective States may be calculated as though the income or capital exempted under this Convention is included in the amount of his total income or capital respectively.

(4) For the purposes of this Article, income or remuneration for personal (including professional) services performed in one of the Contracting States be deemed to be income from sources within that State, and the services of an individual whose services are wholly or mainly performed as a member of the regular complement of a ship or aircraft operated by a resident or corporation of one of the Contracting States shall be deemed to be performed in that State.

(5) Taxes which have been relieved or reduced in one of the Contracting States by virtue of the national law of that Contracting State for a limited period of time shall be considered as though such tax had been paid and shall be allowed tax credit in the other Contracting State in an amount equal to the tax which would have been appropriate to the income concerned if no such relief had been given or no such reduction had been allowed. With reference to tax which has been reduced under Article VII of this Convention, the provisions of paragraph (5) of that Article shall apply.

*Article XIX*

## NONDISCRIMINATION

(1) A citizen of one of the Contracting States shall not, while residing in the other Contracting State, be subjected in that other State to other or more burdensome taxes than is a citizen of such other Contracting State residing therein.

(2) In this Article the term "citizen" means :

- (a) In relation to Sweden, all Swedish citizens and all legal persons, partnerships and associations deriving their status as such from the laws in force in Sweden;
- (b) In relation to the Philippines, all Philippine citizens and all legal persons, partnerships and associations created or organized under the laws of the Philippines.

(3) A permanent establishment which a citizen or corporation of one of the Contracting States has in the other Contracting State shall not be subjected in that other State to more burdensome taxes than is a citizen or corporation of that other State carrying on the same activities. This paragraph shall not be construed as obliging either Contracting State to grant to citizens of the other Contracting State who are not residents of the former State any personal allowances or deductions which are under its law available only to residents of that former State.

(4) A corporation of one of the Contracting States shall not be subjected to any tax on capital in the other Contracting State which is other or more burdensome than the tax on capital to which a corporation of that other State is or may be subjected.

(5) Notwithstanding the preceding provisions of this Article, either Contracting State may, in the promotion of necessary industry or business, limit to its citizens the enjoyment of tax incentives granted by it.

(6) In paragraphs (1) and (3) of this Article the word "taxes" means taxes of every kind or description.

*Article XX*

## EXCHANGE OF INFORMATION

(1) The competent authorities of the Contracting States shall exchange such information (being information which is available under their respective taxation laws in the normal course of administration) as is necessary for carrying out the provisions of the present Convention or for the prevention of fiscal evasion or for the administration of statutory provisions in relation to the taxes

which are the subject of the present Convention. Any information so exchanged shall be treated as secret and shall not be disclosed to any person or persons other than those concerned with the assessment and collection of the taxes which are the subject of the present Convention. No information shall be exchanged which would disclose any trade, business, industrial or professional secret or trade process.

(2) The competent authorities of the Contracting States may prescribe regulations necessary to carry into effect the present Convention within their respective States.

(3) The competent authorities of the Contracting States may communicate with each other directly for the purpose of giving effect to the provisions of this Convention.

(4) The competent authorities of the Contracting States shall keep each other informed of significant changes in the tax laws of their respective States, and in the event of appreciable modifications in such laws, shall consult together to determine whether amendments to this Convention are desirable.

#### *Article XXI*

##### CONSULTATION AND TAXPAYER CLAIMS

(1) Where a taxpayer shows proof that the action of the tax authorities of either Contracting State has resulted, or will result, in taxation contrary to the provisions of the present Convention, he shall be entitled to present the facts to the competent authority of the Contracting State of which he is a resident. Should the claim be upheld, the competent authority to which the facts are so presented shall undertake to come to an agreement with the competent authority of the other Contracting State with a view to the avoidance of taxation not in accordance with the Convention.

(2) The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the present Convention. Within their respective powers under the existing laws, they may also consult together for the elimination of double taxation in cases not provided for in this Convention relating to the taxes which are the subject thereof.

#### *Article XXII*

##### ENTRY INTO FORCE

(1) The present Convention shall be ratified by the Contracting States in accordance with their respective constitutional and legal requirements.

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

(3) Upon exchange of ratifications, the present Convention shall have effect with respect to taxable years beginning on or after the first day of January of the year following that in which such exchange of ratification takes place.

### *Article XXIII*

#### TERMINATION

(1) The present Convention shall continue in effect indefinitely but either of the Contracting States may, on the initiative of its competent authority and upon previous notification on or before 30th of June in any calendar year serve notice of its intention to terminate this Convention after the third year of its taking effect. In such event, the present Convention shall cease to be effective with respect to taxable years beginning on or after the first day of January next following the notice of termination.

(2) The provisions of the preceding paragraph notwithstanding, modification or amendment of this Convention during its life may be the subject of renegotiation between the Contracting States.

IN WITNESS WHEREOF the undersigned being duly authorized thereto have signed the present Convention and have affixed thereto their seals.

DONE at Manila, this 12th day of April, 1966 in duplicate in the English language.

For the Government of  
the Republic of the Philippines :

Narciso RAMOS  
Secretary of Foreign Affairs  
Mamerto B. ENDRIGA  
Undersecretary of Finance

For the Government of  
the Kingdom of Sweden :

Gustaf Harald EDELSTAM  
Ambassador Extraordinary  
and Plenipotentiary of Sweden  
to the Philippines