AGREEMENT BETWEEN
THE GOVERNMENT OF THE KINGDOM OF SWEDEN
AND
THE GOVERNMENT OF THE STATE OF QATAR
FOR THE EXCHANGE OF INFORMATION RELATING TO TAX MATTERS
The Government of the Kingdom of Sweden and the Government of the State of Qatar, desiring to conclude an Agreement for the exchange of information relating to tax matters, have agreed as follows:

Article 1
Object and Scope of the Agreement

1. The competent authorities of the Contracting States shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Contracting States concerning taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 8. The rights and safeguards secured to persons by the laws or administrative practice of the requested State remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

2. This Agreement shall not affect the application in the Contracting States of the rules on mutual legal assistance in criminal matters.

Article 2
Jurisdiction

A requested State is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons who are within its territorial jurisdiction.
Article 3
Taxes Covered

1. The taxes which are the subject of this Agreement are taxes of every kind and description imposed in the Contracting States.

2. This Agreement shall also apply to any identical or substantially similar taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes. The competent authorities of the Contracting States shall notify each other of any substantial changes to the taxation and related information gathering measures covered by the Agreement.

Article 4
Definitions

1. For the purposes of this Agreement, unless otherwise defined:
   a) the term "Sweden" means the Kingdom of Sweden and, when used in a geographical sense, includes the national territory, the territorial sea of Sweden as well as other maritime areas over which Sweden in accordance with international law exercises sovereign rights or jurisdiction;
   b) the term "Qatar" means the State of Qatar, and when used in the geographical sense, it means the State of Qatar’s lands, internal waters, territorial sea including its bed and subsoil, the air space over them, the exclusive economic zone and the continental shelf, over which the State of Qatar exercises sovereign rights and jurisdiction in accordance with the provisions of international law and Qatar’s national laws and regulations;
   c) the term “Contracting State” means Sweden or Qatar as the context requires;
   d) the term "competent authority" means:
      (i) in Qatar, the Minister of Finance, his authorised representative or the authority which is designated as a competent authority for the purposes of this Agreement;
      (ii) in Sweden, the Minister of Finance, his authorised representative or the authority which is designated as a competent authority for the purposes of this Agreement;
e) the term “person” includes an individual, a company and any other body of persons;

f) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;

g) the term “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange provided its listed shares can be readily purchased or sold by the public. Shares can be purchased or sold “by the public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;

h) the term “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company;

i) the term “recognised stock exchange” means any stock exchange identified in the Protocol attached to the Agreement or agreed upon by the competent authorities of the Contracting States;

j) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form. The term “public collective investment fund or scheme” means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed “by the public” if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;

k) the term “tax” means any tax to which the Agreement applies;

l) the term “applicant State” means the Contracting State requesting information;

m) the term “requested State” means the Contracting State requested to provide information;

n) the term “information gathering measures” means laws and administrative or judicial procedures that enable a Contracting State to obtain and provide the requested information;

o) the term “information” means any fact, statement or record in any form whatsoever.

p) the term “criminal tax matters” means tax matters involving any conduct which is liable to prosecution under the criminal laws of the applicant State;
q) the term “criminal laws” means all criminal laws designated as such under domestic law irrespective of whether contained in the tax laws, the criminal code or other statutes.

2. As regards the application of this Agreement at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that State, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

Article 5

Exchange of Information Upon Request

1. The competent authority of the requested State shall provide upon request information for the purposes referred to in Article 1. Such information shall be exchanged without regard to whether the conduct being investigated would constitute a crime under the laws of the requested State if such conduct occurred in the requested State.

2. If the information in the possession of the competent authority of the requested State is not sufficient to enable it to comply with the request for information, that State shall use all relevant information gathering measures to provide the applicant State with the information requested, notwithstanding that the requested State may not need such information for its own tax purposes.

3. If specifically requested by the competent authority of the applicant State, the competent authority of the requested State shall provide information under this Article, to the extent allowable under its domestic laws, in the form of depositions of witnesses and authenticated copies of original records.

4. Each Contracting State shall ensure that its competent authorities for the purposes specified in Article 1 of the Agreement, have the authority to obtain and provide upon request:
a) information held by banks, other financial institutions, and any person acting in an agency or fiduciary capacity including nominees and trustees;

b) information regarding the ownership of companies, partnerships, trusts, foundations and other persons, including, within the constraints of Article 2, ownership information on all such persons in an ownership chain; in the case of trusts, information on settlors, trustees and beneficiaries; and in the case of foundations, information on founders, members of the foundation council and beneficiaries. Further, this Agreement does not create an obligation on the Contracting States to obtain or provide ownership information with respect to publicly traded companies or public collective investment funds or schemes unless such information can be obtained without giving rise to disproportionate difficulties.

5. The competent authority of the applicant State shall provide the following information to the competent authority of the requested State when making a request for information under the Agreement to demonstrate the foreseeable relevance of the information to the request:

a) the identity of the person under examination or investigation;

b) a statement of the information sought including its nature and the form in which the applicant State wishes to receive the information from the requested State;

c) the tax purpose for which the information is sought;

d) grounds for believing that the information requested is held in the requested State or is in the possession or control of a person within the jurisdiction of the requested State;

e) to the extent known, the name and address of any person believed to be in possession of the requested information;

f) a statement that the request is in conformity with the law and administrative practices of the applicant State, that if the requested information was within the jurisdiction of the applicant State then the competent authority of the applicant State would be able to obtain the information under the laws of the applicant State or in the normal course of administrative practice and that it is in conformity with this Agreement;

g) a statement that the applicant State has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties.
6. The competent authority of the requested State shall forward the requested information as promptly as possible to the applicant State. To ensure a prompt response, the competent authority of the requested State shall:

   a) Confirm receipt of a request in writing to the competent authority of the applicant State and shall notify the competent authority of the applicant State of deficiencies in the request, if any, within 60 days of the receipt of the request;

   b) If the competent authority of the requested State has been unable to obtain and provide the information within 90 days of receipt of the request, including if it encounters obstacles in furnishing the information or it refuses to furnish the information, it shall immediately inform the applicant State, explaining the reason for its inability, the nature of the obstacles or the reasons for its refusal.

**Article 6**

**Tax Examinations Abroad**

1. A Contracting State may allow representatives of the competent authority of the other Contracting State to enter the territory of the first-mentioned State to interview individuals and examine records with the written consent of the persons concerned. The competent authority of the first-mentioned State shall, after consultation with the persons concerned, notify the competent authority of the second-mentioned State of the time and place of the meeting with the individuals concerned.

2. At the request of the competent authority of a Contracting State, the competent authority of the other Contracting State may allow representatives of the competent authority of the first-mentioned State to be present at the appropriate part of a tax examination in the second-mentioned State.

3. If the request referred to in paragraph 2 is acceded to, the competent authority of the Contracting State conducting the examination shall, as soon as possible, notify the competent authority of the other State about the time and place of the examination, the authority or official designated to carry out the examination and the procedures and
conditions required for the conduct of the examination. All decisions with respect to the conduct of the tax examination shall be made by the State conducting the examination.

**Article 7**

**Possibility of Declining a Request**

1. The requested State shall not be required to obtain or provide information that the applicant State would not be able to obtain under its own laws for purposes of the administration or enforcement of its own tax laws. The competent authority of the requested State may decline to assist where the request is not made in conformity with this Agreement.

2. The provisions of this Agreement shall not impose on a Contracting State the obligation to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process. Notwithstanding the foregoing, information of the type referred to in Article 5, paragraph 4 shall not be treated as such a secret or trade process merely because it meets the criteria in that paragraph.

3. The provisions of this Agreement shall not impose on a Contracting State the obligation to obtain or provide information, which would reveal confidential communications between a client and an attorney, solicitor or other admitted legal representative where such communications are:
   a) produced for the purposes of seeking or providing legal advice; or
   b) produced for the purposes of use in existing or contemplated legal proceedings.

4. The requested State may decline a request for information if the disclosure of the information would be contrary to public policy *(ordre public)*.

5. A request for information shall not be refused on the ground that the tax claim giving rise to the request is disputed.
6. The requested State may decline a request for information if the information is requested by the applicant State to administer or enforce a provision of the tax law of the applicant State, or any requirement connected therewith, which discriminates against a national of the requested State as compared with a national of the applicant State in the same circumstances. However, the non taxation or exemption of Qatari nationals under Qatari tax law shall not be regarded as a discrimination in the meaning of this paragraph.

**Article 8**

**Confidentiality**

Any information received by a Contracting State under this Agreement shall be treated as confidential in the same manner as information obtained under the domestic laws of that State and may be disclosed only to persons or authorities (including courts and administrative bodies) in the jurisdiction of the Contracting State concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by this Agreement. Such persons or authorities shall use such information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. The information may not be disclosed to any other person or entity or authority or any other jurisdiction without the express written consent of the competent authority of the requested State.

**Article 9**

**Costs**

Incidence of costs incurred in providing assistance shall be agreed by the competent authorities of the Contracting States.
Article 10

Mutual Agreement Procedure

1. Where difficulties or doubts arise between the Contracting States regarding the implementation or interpretation of the Agreement, the competent authorities shall endeavour to resolve the matter by mutual agreement.

2. In addition to the agreements referred to in paragraph 1, the competent authorities of the Contracting States may mutually agree on the procedures to be used under Articles 5 and 6.

3. The competent authorities of the Contracting States may communicate with each other directly for the purposes of reaching agreement under this Article.

Article 11

Entry into Force

1. Each of the Contracting States shall notify the other in writing through diplomatic channels of the completion of the procedures required by its law for the entry into force of this Agreement.

2. The Agreement shall enter into force on the thirtieth day after the receipt of the later of these notifications and shall thereupon have effect:
   a) for criminal tax matters, from the date of entry into force; and
   b) for all other matters covered in Article 1, for taxable periods beginning on or after the date on which the Agreement enters into force, or where there is no taxable period, for all charges to tax arising on or after the date on which the Agreement enters into force.
Article 12

Termination

1. This Agreement shall remain in force until terminated by a Contracting State. Either Contracting State may terminate the Agreement, through diplomatic channels, by giving written notice of termination to the other Contracting State. In such case, the Agreement shall cease to have effect on the first day of the month following the end of the period of six months after the date of receipt of notice of termination by the other Contracting State.

2. In the event of termination, both Contracting States shall remain bound by the provisions of Article 8 with respect to any information obtained under the Agreement.

In witness whereof the undersigned being duly authorised thereto have signed the Agreement.

Done at _______________, this ______ day of _______________ 2013, in duplicate in the Swedish, Arabic and English languages, all texts being equally authentic. In case of any divergence, the English text shall prevail.

For the Government
of the Kingdom of Sweden

For the Government
of the State of Qatar
Protocol

to the Agreement between the Government of the Kingdom of Sweden and the Government of the State of Qatar for the exchange of information relating to tax matters.

On the occasion of the signing of the Agreement between the Government of the Kingdom of Sweden and the Government of the State of Qatar (the "Contracting States") for the exchange of information relating to tax matters (hereinafter referred to as "the Agreement"), the Contracting States have agreed upon the following provision, which shall form an integral part of the Agreement:

With respect to paragraph 1(i) of Article 4, it is understood that the Qatar Exchange (بورصة قطر) in Qatar and the NASDAQ OMX Stockholm Stock Exchange ("Stockholmsbörsen") in Sweden shall be considered as recognised stock exchanges.

In witness whereof the undersigned being duly authorised thereto have signed the Protocol.

Done at ______________, this _________ day of ____________ 2013, in duplicate in the Swedish, Arabic and English languages, all texts being equally authentic. In case of any divergence, the English text shall prevail.

For the Government
of the Kingdom of Sweden

For the Government
of the State of Qatar