

AGREEMENT BETWEEN THE GOVERNMENT OF THE FRENCH AND THE GOVERNMENT OF THE UNITED
REPUBLIC OF SWEDEN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL
EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL (with protocol)

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The Government of the French Republic and the Government of the Kingdom of Sweden , Desiring to
conclude a new Convention for the avoidance of double taxation and prevention of fiscal evasion with
respect to taxes on income and on capital, have agreed the following provisions:

ARTICLE 1

persons concerned

The present Convention shall apply to persons who are residents of one or both of the Contracting States.

ARTICLE 2

taxes Covered

1. The present Convention shall apply to taxes on income and on capital imposed on behalf of a Contracting State or of its local authorities , irrespective of the collection system .

2 . Shall be regarded as taxes on income and on capital all taxes imposed on total income , on total capital, or on elements of income or of capital , including taxes on gains from the alienation of movable or immovable, as well as taxes on capital gains property.

. 3 The existing taxes to which the Convention shall apply are :

a) In the case of France:

i) the income tax ;

ii) the corporation tax ;

iii) the solidarity tax on wealth, and all deductions , all prepayments and advances regarded as taxes on income or capital within the meaning of paragraph 2 , (hereinafter referred to as " French tax") ;

b) In the case of Sweden:

i) the state income tax (den statliga inkomstskatten) , including the tax on the salaries of seafarers (sjömansskatten) and the tax on dividends from shares (kupongskatten) ;

ii) the tax on undistributed (ersättningsskatten) income;

iii) the tax on distributions on the capital reduction or liquidation of a company (utskiftningsskatten) ;

iv) the tax on immovable property (fastighetsskatten) ;

v) the tax on income of artistes and sportsmen (bevillningsavgiften för skreddade offentliga föreställningar) ;

vi) the municipal income tax (den kommunala inkomstskatten) ;

vii) State capital tax (den statliga förmögenhetsskatten) (hereinafter

" Swedish tax") .

4. The Convention shall apply also to any identical or similar to those referred to in paragraph 3 of this Article , which are imposed on behalf of the contractor or local authority after the date of signature of the State of Nature Convention in addition to, or in place . The competent authorities of the Contracting States shall notify significant changes in their respective taxation laws .

ARTICLE 3

General Definitions

1 For the purposes of this Convention, unless the context requires a different interpretation. :

a)

i) the term " France " means the European departments and the overseas French Republic, including the territorial sea and the areas in which , in accordance with international law, France has sovereign rights to exploration and exploitation of the seabed , the seabed and the superjacent water resources ;

ii) the term "Sweden" means the Kingdom of Sweden and includes the national territory, the territorial sea and the areas on which, in accordance with international law , the Kingdom of Sweden has sovereign rights for exploration and the exploitation of seabed resources, the marine subsoil and the superjacent waters;

b) The term "person" includes an individual , a company and any other body of persons ;

c) The term " company" means any body corporate or any entity which is treated as a body corporate for tax purposes;

d) The terms " enterprise of a Contracting State" and " enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;

e) The term "international traffic" means any transport by a ship or aircraft operated by an enterprise which has its place of effective management in a Contracting State, except when the ship or aircraft is operated that between places in the other Contracting State;

f) The term means "competent authority"

i) in the case of France, the Minister for the Budget or his authorized representative;

ii) in the case of Sweden, the Minister of Finance, his authorized representative or the authority which was responsible for dealing with the problems posed by the Convention.

2. For the purposes of the Convention by a Contracting State, any term not defined therein shall have the meaning which it has under the law of that State concerning the taxes to which the Convention shall apply, unless the context requires a different interpretation.

ARTICLE 4

resident

1. The purposes of this Convention, the term "resident of a Contracting State" means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature. However, this term does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein.

2. Where, under the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:

a) The person is considered a resident of the State in which he has a permanent home; if he has a permanent home available in both States, he shall be deemed to be a resident of the State with which his personal and economic relations are closer (center of vital interests);

b) if the State in which he has his center of vital interests can not be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident of the State where it

has an habitual abode ;

c) If he has an habitual abode in both States or if it does habitual abode in any of them , it is considered a resident of the State of which he is a national;

d) If the person is a national of both States or if it is a national of neither of them , the competent authorities of the Contracting States shall settle the question by mutual agreement.

3 . Where, under the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, then it is considered a resident of the State in which its place of effective management is situated.

ARTICLE 5

permanent establishment

1. The purposes of this Convention, the term "permanent establishment" means a fixed place of business through which an enterprise is wholly or partly carried on .

. 2 The term "permanent establishment" includes especially :

a) A place of management;

b) A branch ;

c) an office ; d) A factory ; e) a workshop , and

f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources .

3 . A building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months.

. 4 Notwithstanding the preceding provisions of this article, we consider that there is no " permanent establishment" :

a) It is the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;

b) goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;

c) goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;

d) A fixed place of business solely for the purpose of purchasing goods or merchandise or of collecting information , for the enterprise;

e) A fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character;

f) A fixed place of business solely for any combination of activities mentioned in subparagraphs a to e , provided that the overall activity of the fixed place of business resulting from this combination a preparatory or auxiliary character.

5 Notwithstanding the provisions of paragraphs 1 and 2, where a person - and has in a Contracting State acting on behalf of a company . - Other than an agent of an independent status to whom paragraph 6 applies agent habitually exercises authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that State in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to those mentioned in paragraph 4 which, if exercised through a fixed place of business , would not make this fixed place of business a permanent establishment under the provisions of this paragraph.

Is not deemed to have a permanent establishment in a Contracting State merely because it carries on business through a broker, general commission agent or any other agent of 6 . A business an independent status, provided that such persons are acting in the ordinary course of their business.

Company 7 . The fact that that is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State , or which carries on business (State whether by means of a permanent establishment or otherwise) is not sufficient in itself to make any company a permanent establishment of the other.

ARTICLE 6

property income

1 . Income derived by a resident of a Contracting State from immovable property (including income from agriculture or forestry) situated in the other Contracting State may be taxed in that other State .

2 . The term "immovable property" shall have the meaning which it has under the law of the Contracting State in which the property is situated. The term shall in any case include property accessory to immovable property , livestock and agriculture and forestry , buildings, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments for the use or the right to work, mineral deposits, sources and other natural resources; ships and aircraft shall not be regarded as immovable property .

3 . Paragraph 1 shall apply to income derived from the direct use, letting or leasing as well as any other form of immovable property .

4. Paragraphs 1 and 3 shall also apply to the income from immovable property of an enterprise and to income from immovable property used for the performance of independent personal services .

Where the ownership of shares or other rights in a legal person 5. Gives the owner the enjoyment of immovable property situated in a Contracting State and held by the corporation, the income that the owner derives from the direct use, letting or use in any other form of his right to enjoyment may be taxed in that State.

ARTICLE 7

Business Profits

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

2 . Subject to the provisions of paragraph 3, where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein , there shall in each Contracting State to that permanent establishment the profits which it might be 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 . Determining the profits of a permanent establishment , there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment, including costs of executive and general administrative expenses so incurred, whether in the Contracting State in which permanent establishment is situated or elsewhere.

4. It has been customary in a Contracting State to determine the profits attributable 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 n ' preclude that State from determining the taxable distribution according to customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this article.

5. No profits shall be attributed to a permanent establishment by reason of the mere purchase of goods for the company.

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

The provisions of those Articles shall not be affected by the provisions of this Article 7. Where profits include items of income which are dealt with separately in other Articles of this Convention.

ARTICLE 8

Sea and air transport

1. Profits from the operation in international traffic of ships or aircraft shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated . These benefits also include ancillary revenues , particularly income derived by the company from the use , maintenance or rental of containers for international transport of goods or merchandise .

2 . If the place of effective management of a shipping enterprise is aboard a ship, then it shall be deemed to be situated in the Contracting State where the home port of the ship or , failing homeport , in the Contracting State of which the operator of the ship is a resident.

3 . Paragraph 1 shall also apply to profits from the participation in a pool or pool , a joint business or an international operating agency.

4. Notwithstanding the provisions of Article 2 , a company whose place of effective management is situated in Sweden and operates ships or aircraft in international traffic is free of any encumbrance of office of the business tax in France because of this exploitation. Similarly, an enterprise which has its place of effective management in France and operates ships or aircraft in international traffic shall be exempt from all taxes in Sweden similar to business tax at the rate of exploitation.

ARTICLE 9

When 1 . :

associates

a) an enterprise of a Contracting State 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 a Contracting State and an enterprise of the other Contracting State, and that in both cases, the two enterprises in their commercial or financial relations which conditions are made or imposed, 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 could be by reason of those conditions, may be included in the profits of that enterprise and taxed accordingly.

2. Where a Contracting State includes in the profits of an enterprise of that State - and taxes accordingly - profits on which an enterprise of the other Contracting State has been charged to tax in that other State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other State shall make an appropriate adjustment to the amount of tax there has been charged on those profits if it considers that such adjustment is warranted. In determining such adjustment, given the other provisions of this Convention and, if necessary, the competent authorities of the Contracting States shall consult each other.

ARTICLE 10

dividends

1. Dividends paid by a company which is a resident of a Contracting State to a resident of the other Contracting State may be taxed in that other State.

2. Such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident and according to the laws of that State, but if the person receiving the dividends is the beneficial owner, the tax so charged may not exceed 15 percent of the gross amount of the dividends. However, if the beneficial owner of the dividends is a company (other than a partnership) which holds directly or indirectly at least 10 per cent stake in the company paying the dividends, these dividends are not taxed in the Contracting State of which the company paying the dividends is a resident.

This paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid .

3 .

a) A resident of Sweden derives from a company which is a resident of France dividends would be eligible for a tax credit (" avoir fiscal ") if received by a resident of France is entitled to a payment French Treasury an amount equal to (" avoir fiscal ") tax credit subject to the deduction of tax under paragraph 2 of this article.

b) The provisions of subparagraph a of this paragraph shall only apply to a resident of Sweden is

i) a natural person, or

ii) a company which holds directly or indirectly, less than 10 percent . cent stake in the French company paying the dividends.

c) The provisions of subparagraph a of this paragraph shall not apply if the recipient of the payment from the French Treasury is not subject to tax in Sweden in respect of such dividends and payment.

d) The gross amount of the payments referred to in this paragraph shall be considered dividends for the purposes of this Convention.

4. A resident of Sweden who receives dividends paid by a company which is a resident of France and is not entitled to payment from the French Treasury referred to in paragraph 3 may obtain a refund of tax actually paid , if any , by the company in respect of such dividends. The provisions of paragraph 2 shall apply to the gross amount of the tax. This amount is treated as a dividend to the provisions of the Convention.

5 The term "dividends" as used in this article. Means income from shares or jouissance rights , mining shares , founders' shares or other rights to share in profits and income subjected to a distribution by applicable law, the date of entry into force of the Convention in the Contracting State of which the company is a resident.

6 . Paragraphs 1 to 4 shall not apply if the beneficial owner of the dividends , being a resident of a Contracting State , carries on business in the other Contracting State of which the company paying the dividends is a resident through a permanent or business through a permanent establishment situated therein , or an independent personal services from a fixed base situated therein , and the dividends are paid is effectively connected . In this case , the provisions of Article 7 or Article 14, as the case may be, shall apply.

Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State 7 . , That other State may not impose any tax on the dividends paid by the company, except insofar as these dividends are paid to a resident of that other State or insofar as the holding in respect of dividends is effectively connected with a permanent establishment or a fixed base situated in that other State , nor subject , under the income tax undistributed profits undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other State.

ARTICLE 11

interests

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in that other State if such resident is the beneficial owner.

2 . The term " interest" as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage or a right to participate in the debtor's profits , and in particular, income from government securities and bonds debentures, including premiums and prizes attaching to such securities. Penalty charges for late payment shall not be regarded as interest for the purposes of this article.

3 . Paragraph 1 shall not apply if the beneficial owner of the interest , being a resident of a Contracting State , carries on business in the other Contracting State in which the interest arises a trade or business through d a permanent establishment situated therein, or performs independent personal services from a fixed base situated therein and the debt-claim interest is effectively connected . In this case , the provisions of Article 7 or Article 14, as the case may be, shall apply.

4. Interest shall be deemed to arise in a Contracting State when the payer is a resident of that State. However, the person paying the interest, whether he is a resident of a Contracting State, has in a Contracting State a permanent establishment or a fixed base in which the debt giving rise to the interest is

paid was incurred, and who bears the burden of such interest shall be deemed to arise in the State in which the permanent establishment or fixed base is situated .

When 5. , Because of a special relationship between the payer and the beneficial owner or between both of them and some other person, third person, the amount of the interest, having regard to the indebtedness for which they are paid, exceeds the which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last . In this case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard to the provisions of this Convention.

ARTICLE 12

charges

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in that other State if such resident is the beneficial owner.

2 . The term "royalties " as used in this Article means payments of any kind for the use or right to use a copyright in a literary, artistic or scientific work including films film , a patent, trademark or trade mark, design or model , plan , secret formula or secret process, or for information concerning experience in a commercial or industrial, scientific .

3 . Paragraph 1 shall not apply if the beneficial owner of the royalties , being a resident of a Contracting State , carries on business in the other Contracting State in which the royalties arise a trade or business through d a permanent establishment situated therein, or performs independent personal services from a fixed base situated therein and the right or property giving rise to the royalties is effectively connected . In this case , the provisions of Article 7 or Article 14, as the case may be, shall apply.

4. Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. However, the person paying the royalties, whether he is a resident of a Contracting State, has in a Contracting State a permanent establishment or a fixed base in connection with which the right or property in respect of which fees and state support the burden of such royalties are deemed to arise in the State in which the permanent establishment or fixed base is situated .

When 5. , Because of a special relationship between the payer and the beneficial owner or between both of them and some other person, third person, the amount of the royalties, having regard to the use for which they are paid, exceeds the which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last . In this case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard to the provisions of this Convention.

Capital gains

1. Gains derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 6 and situated in the other Contracting State may be taxed in that other State .

2 . Gains from the alienation of shares or other rights in a company or a corporation whose assets consist primarily of property or rights to such property may be taxed in the Contracting State where these properties are located , where, under the legislation of that State, such gains are subject to the same taxation treatment as gains from the alienation of immovable property. For the purposes of this provision, are not considered buildings used by such company or corporation for its own industrial , commercial, agricultural or exercise noncommercial profession.

3 . Gains from the alienation of shares or other rights forming part of a substantial interest in a company which is a resident of a Contracting State may be taxed in that State. We consider that there is a substantial interest when the transferor , alone or with relatives , owned directly or indirectly at any time during the five years preceding the sale of shares or other rights that all entitle at least 25 percent . percent of the profits of the company.

4. Gains from the alienation of movable property forming part of the assets of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or of movable property pertaining to a base fixed to a resident of a Contracting State has in the other Contracting State for the purpose of performing independent personal services, including such gains from the alienation of such a permanent establishment (alone or with the whole of the enterprise) or of such fixed base, may be taxed in that other State.

5. Gains from the alienation of ships or aircraft operated in international traffic or movable property pertaining to the operation of such ships , aircraft or containers referred to in paragraph 1 of Article 8, shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated .

6 . Gains from the alienation of any property other than that referred to in paragraphs 1 to

5 shall be taxable only in the Contracting State of which the alienator is a resident

Paragraph 6 7 . Shall not affect the right of Sweden to levy a tax on gains from the alienation of any property derived by an individual who has Swedish citizenship without French nationality which is a resident of France at the time of disposal , whether the person was a resident of Sweden for at least five years during the seven years preceding the alienation .

independent professions

1 . Income derived by a resident of a Contracting State of professional services or other activities of an independent character shall be taxable only in that State unless the resident has the usual way in the other State Contracting a fixed base for the conduct of its business . If he has such a fixed base, the income may be taxed in the other State but only so much of them as is attributable to that fixed base .

2 . The term "professional services" includes especially independent scientific , literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers , engineers, architects , dentists and accountants .

ARTICLE 15

dependent Personal Services

1. Subject to the provisions of Articles 16, 18 and 19, salaries , wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State .

. 2 Notwithstanding the provisions of paragraph 1 , remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:

a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days

in any period of twelve consecutive months, and

b) the remuneration is paid by, or on behalf of an employer who is not a resident of the other State , and

c) the remuneration is not borne by a permanent establishment or a fixed base which the employer has in the other State.

3 . Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic may be taxed in the Contracting State in which the place of effective management of the enterprise is situated .

ARTICLE 16

Corporate Directors

Attendance fees and other similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors or supervisory board of a company which is a resident of the other Contracting State may be taxed in that other State.

Artistes and Athletes

1. Notwithstanding the provisions of Articles 14 and 15 , income derived by a Contracting State from his personal activities as such exercised in the other Contracting State as an entertainer, such a state as a theater , motion picture, radio or television, or a musician, or as an athlete , may be taxed in that other State .

2 . Where income in respect of an entertainer or athlete are exercised personally and in his capacity as such accrues not to the entertainer or sportsman himself but to another person, that income may, notwithstanding the provisions of Articles 7 ,

14 and 15 , in the Contracting State in which the activities of the entertainer or sportsman are exercised.

3 . Notwithstanding the provisions of paragraph 1, income derived by an entertainer or an athlete who is a resident of a Contracting State from his personal activities exercised in the other Contracting State and, as such , are taxable only in that State when the activities in the other State are financed mainly by public funds from the first state of a local authority thereof , or any of their legal entities of public law.

4. Notwithstanding paragraph 2, where the income from activities of an entertainer or athlete are exercised personally and as such in a Contracting State accrues not to the entertainer or athlete himself but to another person, that income shall , notwithstanding the provisions of Articles 7, 14 and 15 in the other State if that other person is supported primarily by public funds of that other State , one of its communities local , or one of their legal entities of public law.

ARTICLE 18

pensions

Subject to the provisions of paragraph 2 of Article 19, pensions and other similar remuneration paid to a resident of a Contracting State in respect of a past employment shall be taxable only in that State .

ARTICLE 19

public functions

1 .

a) Remuneration, other than a pension, paid by a Contracting State or a local authority thereof or any of their legal entities of public law, an individual in respect of services rendered to that State the community or the legal person of public law, shall be taxable only in that State.

b) However, such remuneration shall be taxable only in the other Contracting State if the services are rendered in that State and the individual is a resident of that State who is a national of that State without at the same time the nationality of first state.

c) The provisions of a and b are also applicable to the remuneration of persons who teach in an establishment situated in a Contracting State when the resources of that institution from all or part of another State or a local authority or one of their legal entities of public law.

d) The provisions of b are not applicable to the remuneration of the staff of diplomatic missions and consular posts of both Contracting States.

2 .

a) Any pension paid by a Contracting State or a local authority thereof or any of their legal entities of public law either directly or by means of funds created by , a natural person , under of services rendered to that State, the community or the legal person of public law, shall be taxable only in that State;

b) However, such pension shall be taxable only in the other Contracting State if the individual is a resident of that State and is a national .

3 . The provisions of Articles 15, 16 and 18 shall apply to remuneration and pensions in respect of services rendered in connection with any trade or business carried on by a Contracting State or a local authority or a their legal entities of public law.

ARTICLE 20

Students

Payments which a student or business apprentice who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who is present in the first-mentioned State solely for the purpose of his education or his training receives for the purpose of his maintenance , education or training shall not be taxed in that State , provided that they come from sources outside that State.

ARTICLE 21

other income

1. Items of income of a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Convention shall be taxable only in that State.

2 . Paragraph 1 shall not apply to income , other than income from immovable property as defined in paragraph 2 of Article 6, if the recipient of such income , being a resident of a Contracting State carries on business in the other Contracting State through a trade or business through a permanent establishment situated therein , or an independent personal services from a fixed base situated therein and the right or property in respect of the income is effectively connected . In this case , the provisions of Article 7 or Article 14, as the case may be, shall apply.

ARTICLE 22

fortune

1. Capital represented by immovable property referred to in Article 6, owned by a resident of a Contracting State and situated in the other Contracting State may be taxed in that other State.

2 . Capital represented by shares or other rights in a company or a corporation whose assets consist primarily of property or rights to such property is taxable in the Contracting State in which such property is situated. For the purposes of this provision, are not considered buildings used by such company or corporation for its own industrial , commercial, agricultural or exercise noncommercial profession.

3 . Capital represented by movable property forming part of the assets of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or by movable property pertaining to a fixed base resident of a Contracting State has in the other Contracting State for the exercise of a profession , may be taxed in that other State .

4. Capital represented by shares or other rights forming part of a substantial interest in a company which is

a resident of a Contracting State may be taxed in that State. Considering that a person has a substantial interest when it has , alone or with related persons , directly or indirectly, shares or other rights which entitle all at least 25 percent . percent of the profits of the company.

5 represented by ships and aircraft operated in international traffic and by movable property pertaining to the operation or containers referred to in paragraph 1 of Article 8 fortune. , Shall be taxable only in the Contracting State which the place of effective management of the enterprise is situated.

6 . All other elements of capital of a resident of a Contracting State shall be taxable only in that State.

ARTICLE 23

Elimination of double taxation

Double taxation shall be avoided as follows:

1 With regard to France. :

a) The revenues derived from Sweden and are taxed or shall be taxable only in that State in accordance with the provisions of the Convention are taken into account for the calculation of the French tax where the beneficiary is a resident of France and that they are not exempt from corporation tax under French law. In this case, the Swedish tax is not deductible from such income , but the beneficiary is entitled to a tax credit against French tax. This tax credit is equal to:

i) for all income other than those referred to in ii below, the amount of French tax attributable to such income;

ii) income referred to in paragraph 2 of Article 10 , paragraphs 1, 2 and 3 of Article 13 , paragraph 3 of Article 15 , Article 16 and paragraphs 1 and 2 of Article 17 , the amount of tax paid in Sweden in accordance with these Articles ; This credit may not exceed the amount of French tax attributable to such income.

b) A resident of France who owns taxable in Sweden in accordance with paragraphs 1 , 2, 3 and 4 of Article

22 shall also be taxed in France in respect of such capital . The French tax is calculated after deduction of a tax credit equal to the amount of the Swedish tax paid in accordance with this article. This tax credit can not exceed the amount of French tax attributable to such capital .

2 Regarding Sweden . :

a) Where a resident of Sweden derives income which, in accordance with French law and in accordance with the provisions of this Convention may be taxed in France , Sweden agreed on the tax it levies on the income of that resident , an inference an amount equal to the French tax paid on such income . This deduction may not exceed the portion of the income tax , as computed before the deduction is equal to taxable income in France .

b) Where a resident of France performs taxable capital gains in France and Sweden in accordance with paragraph 7 of Article 13 , Sweden allows a deduction on the tax attributable to such gains , amounting equal to the French tax paid on these gains . This deduction may not exceed the portion of the income tax , as computed before the deduction is equal to taxable income in France .

c) Notwithstanding the provisions of subparagraph a of this paragraph , dividends paid by a company which is a resident of France to a company which is a resident of Sweden shall be exempt from tax in Sweden since the dividends would have been exempt according to Swedish law if both companies had been residents of Sweden.

d) The provisions of c applies only to:

i) if the profits out of which the dividends are paid were subject to corporation tax in France under common law , or comparable to the Swedish tax tax in France or elsewhere ; or

ii) if the dividends paid by a company which is a resident of France consist wholly or substantially all of the dividends received by the company in respect of shares or other rights it holds in a company resident in a third State and who were exempt from Swedish tax if the shares or other rights in respect of which they are paid were held directly by the resident company of Sweden .

For the purposes of the provisions of i, the profits out of which the dividends are paid is deemed to have been subject to corporation tax in common law if they were subject to French tax applicable to capital gains or tax comparable gains.

e) The provisions are applicable only to the condition that similar provisions apply in relation to both Belgium and the Netherlands under Swedish law or a tax treaty between Sweden and these states.

f) Where a resident of Sweden owns capital which, according to French law and in accordance with the provisions of the Convention , may be taxed in France , Sweden accords on wealth tax of that person, a deduction of an amount equal to the capital tax paid in France . The deduction may not exceed the portion of the wealth tax , as computed before the deduction corresponding to the capital which is taxable in France .

g) Where a resident of Sweden derives income or owns capital which is taxable in France under the provisions of paragraph 1 of Article 8, paragraph 5 of Article 13 , paragraphs 1 or 2 Article 19 or paragraph 5 of Article 22 , Sweden exempt such income or capital from tax but may, in calculating the amount of tax on the remaining income or capital of that person, remember rate tax that would have been applicable if such income or wealth concerned had not been exempted .

ARTICLE 24

Nondiscrimination

1. Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than those which are or may be subjected nationals of that other State who are in the same situation, particularly with regard to the residence. This provision shall, notwithstanding the provisions of Article 1 , to persons who are not residents of one or both of the Contracting States.

. 2 The term " national " means:

a) all individuals possessing the nationality of a Contracting State;

b) all legal persons , partnerships and associations constituted under the law in force in a Contracting State.

3 . The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be levied in that other State less favorably than the taxation levied on enterprises of that other State carrying on the same activities. This provision shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it

grants to its own residents state .

4. Unless the provisions of paragraph 1 of Article 9, paragraph 5 of Article 11 or paragraph 5 of Article 12, apply , interest, royalties and other

disbursements paid by an enterprise of a Contracting State to a resident of the other Contracting State shall, for determining the taxable profits of such enterprise , under the same conditions as if they had been paid to a resident of the first State. Similarly , any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for determining the taxable capital of such enterprise , under the same conditions as if they had been contracted to a resident the first State.

5. Enterprises of a Contracting State, the capital of which is wholly or in part, directly or indirectly owned or controlled by one or more residents of the other Contracting State shall not be subjected in the first-mentioned State to any taxation or requirement connected therewith which is other or more burdensome than are or may be subjected other similar enterprises of the first State .

6 . Subject to agreement between the competent authorities of the Contracting States , the contributions paid by or for an individual who is a resident of a Contracting State or who is temporarily in a pension institution recognized for tax purposes by State the competent authority of the other Contracting State of which the person was previously a resident authority , are treated for tax purposes in the first State in the same manner as contributions paid to a pension plan recognized for tax purposes in that State .

, Exemptions and other tax benefits under the legislation of a Contracting State in favor of the State, its local authorities or legal persons of their right 7 . Subject to agreement in each case between the competent authorities of the Contracting States public who are not engaged in trade or business shall apply under the same conditions respectively to the other Contracting State, its local authorities or their legal entities of public law the same or similar nature.

8. The provisions of this Article shall, notwithstanding the provisions of Article 2 , apply to taxes of every kind and description .

ARTICLE 25

mutual Agreement Procedure

When a person 1. Considers that the measures taken by a Contracting State or both of the Contracting States result or will result for him not in accordance with the provisions of this Convention taxation, it may, notwithstanding the remedies provided by the domestic law of those States, present his case to the competent authority of the Contracting State of which he is a resident or, if his case comes under paragraph 1 of Article 24 state that of the Contracting State of which he is a national. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Convention.

2 . The competent authority shall endeavor , if the objection appears to be based and if it is not elle-même able to arrive at a satisfactory solution , to resolve the case by mutual agreement with the competent authority the other Contracting State , in order to avoid taxation not in accordance with the Convention. The agreement shall be implemented notwithstanding any time limits in the domestic law of the Contracting States .

3 . Competent authorities of the Contracting States shall endeavor by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Convention.

They may consult together to endeavor to reach an agreement :

a) the profits attributable to a permanent establishment in a Contracting State an enterprise of the other Contracting State may be charged in an identical manner in both Contracting States;

b) For income derived by a resident of a Contracting State and an associated person referred to in Article 9, which is a resident of the other Contracting State, be awarded an identical manner .

They may also consult together for the elimination of double taxation in cases not provided for by the Convention.

4. The competent authorities of the Contracting States may communicate directly with each other to reach an agreement as described in the preceding paragraphs . If oral exchange of opinions seem to facilitate this agreement, such exchange may take place through a Commission consisting of representatives of the competent authorities of the States .

The competent authorities of the Contracting States 5. Can settle by mutual agreement settle the mode of

application of the Convention. They can prescribe the requirements to which the residents of a Contracting State to obtain in the other Contracting State exemptions , tax or other tax benefits under the Convention reductions. These procedures may include the presentation of a certificate of residence form indicating in particular the nature and amount or value of the income or capital involved and having the certification of tax services of the first State .

ARTICLE 26

Exchange of information

1. The competent authorities of the Contracting States shall exchange information necessary to implement the provisions of this Convention or of the domestic laws of the Contracting States concerning taxes covered by the Convention insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Article 1. Any information received by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of taxes covered by the Convention , the enforcement or prosecution in respect of , or the determination of appeals in relation to taxes. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

. 2 The provisions of paragraph 1 shall in no way be construed so as to impose on a Contracting State the obligation:

- a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State ;
- b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- c) to supply information which would disclose any trade, business, industrial or professional secret or trade process, or information the disclosure of which would be contrary to public order.

3 . Exchange of information takes place automatically or on request in specific cases. The competent authorities of the Contracting States shall agree on a list of information that are automatically provided.

Recovery assistance

1. The request of the Requesting State , the Requested State shall, subject to the provisions of paragraphs 7 and 9, to recover tax claims of the first State as if they were its own tax claims.

2 . Paragraph 1 shall apply only to tax claims which form the subject of an instrument permitting enforcement in the applicant State and , unless the competent authorities are not agreed otherwise, are not disputed .

3 . Obligation to provide assistance for the recovery of tax claims concerning a deceased person or his estate is limited to the value of the estate or property received by each beneficiary of the estate depending on whether the claim is to recover the estate or from the beneficiaries thereof .

4. The request of the Requesting State , the Requested State shall take precautionary measures for the recovery of an amount of tax , even if the claim is contested or if the enforceable title has not yet been issued .

. 5 The request for administrative assistance be accompanied by:

a) a certificate stating the nature of the tax debt , and as regards recovery , the conditions laid down in paragraph 2 are met;

b) an official copy of the instrument permitting enforcement in the applicant State and :

c) any other document required for recovery or measures of conservancy .

6 . The instrument permitting enforcement in the applicant State shall, where appropriate and in accordance with the provisions in force in the requested State, be accepted, recognized , supplemented or replaced as soon as possible after the date of receipt the request for assistance by an instrument permitting enforcement in the requested State .

7 . Questions concerning any period beyond which a tax claim can not be enforced shall be governed by the

laws of the requesting State. The request for assistance contains information concerning that period.

8. Acts of recovery carried out by the requested State as a result of a request for assistance, which, according to the laws of that State, have the effect of suspending or interrupting the period mentioned in paragraph 7 have the same effect under the law of the requesting State. The requested State shall inform the applicant State about such acts .

, The requested State is not required to respond to a request for assistance is made after a period of 15 years from the date of the original instrument . 9 In any event .

10. The tax claim for the recovery of which assistance is provided shall not have in the requested State any priority specially accorded to the tax claims of that State even if the recovery procedure used is that which applies to its own tax debts.

11. If its legislation or administrative practice permit in similar circumstances , the requested State may allow deferral of payment or payment by installments .

12. The assistance measures outlined above apply to the taxes covered by the Convention and the tax on value added.

Diplomatic and Consular Officials

1. The provisions of this Convention shall affect the fiscal privileges of members of diplomatic missions and their private servants , members of the consular posts or members of permanent delegations to international organizations under either rules general international law or under the provisions of special agreements.

2 . Notwithstanding Article 4 , an individual who is a member of a diplomatic mission , consular post or permanent mission of a state which is located in another state or in a third State shall be deemed for the purposes of the Convention, as a resident of the sending State , provided that:

a) That, in accordance with international law, it is not subject to tax in the receiving State in respect of income from sources outside that State or capital situated outside that State , and

b) He is liable in the sending State to the same obligations in relation to tax on his total world income or global capital as are residents of that State.

3 . Convention does not apply to international organizations, to organs or officials thereof and to persons who are members of a diplomatic mission or consular post or permanent mission of a third State , while within the territory of a State and are not treated as residents of any State with respect to taxes on income and on capital.

ARTICLE 29

territorial extension

1. This Convention may be extended, or with any necessary modifications, to overseas and other local governments of the French Republic which impose taxes substantially similar to those to which the Convention applies character territories. Any such extension shall take effect from the date fixed by mutual agreement between the Contracting States by exchange of diplomatic notes or in any other manner , in accordance with their constitutional procedures. The agreement also provides the necessary amendments to the Convention and the conditions of its application to other territories and territorial overseas which it is extended communities.
2. 2 . Unless the two Contracting States have agreed otherwise , the denunciation of the Convention by one of them under Article 31 shall also terminate, in the manner provided in this Article, application of the Convention to any territory or territorial unit to which it has been extended under this Article.

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8. ARTICLE 30

9.

10. Entry into force

11.

12. 1. Each Contracting State shall notify the other of the completion of the procedures required in the for the entry into force of the Convention. It shall enter into force on the first day of the second month following the date of receipt of the later of these notifications .

13.

14. . 2 Its provisions shall apply for the first time :

15.

16. a) With respect to taxes on income , income received during the calendar year following that in which the Convention enters into force, or relating to the accounting year beginning in that calendar year;

17.

18. b) With regard to other taxes, charges which events occurring on or after January 1 following the date of entry into force of the Convention.

19.

20. 3 . Provisions of the Convention between France and Sweden for the avoidance of double taxation and the establishment of rules of reciprocal administrative assistance in relation to direct taxes , the Protocol and the final Protocol signed at Paris December 24, 1936 and that the provisions of the amendments to this Convention shall cease to apply to income and capital to which the relevant provisions of this Convention shall apply .

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22.

23. ARTICLE 31

24.

25. termination

26.

27. 1. This Convention shall remain in force indefinitely . However , each

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29. Contracting State may , by giving at least six months' notice through the diplomatic channel, terminate the end of a calendar year .

30.

31. . 2 In this case, its provisions shall apply for the last time :

32.

33. a) With respect to taxes on income , income received during the calendar year at the end of which the notice is given or relating to the accounting period ending in that year ;

34.

35. b) With regard to other taxes, charges which events occurring during the calendar year in which the notice is given .

36.

37.

38.

39. In witness whereof the undersigned, duly authorized thereto , have signed this Convention. Done at Stockholm, 27 November 1990 , in duplicate, in the French language.

40.

41.

42. For the Government of the French Republic : PHILIPPE LOUET ,

43. Ambassador of France

44.

45.

46. For the Government of the Kingdom of Sweden:

47. STEN ANDERSSON,

48. Minister of Foreign Affairs

49.

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51.

52.

53.

54. PROTOCOL

55.

56. At the time of the signing of the Convention between the Government of the French Republic and the Government of the Kingdom of Sweden for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital, the undersigned have agreed upon the following provisions which shall form an integral part of the Convention.
- 57.
58. 1. Regarding paragraph 1 of Article 4, it is understood that the term "resident of a Contracting State" includes the State, its local authorities and legal persons of public law in that State.
- 59.
60. 2. Regarding paragraphs 1 and 2 of Article 7, where an enterprise of a Contracting State sells goods or carries on business in the other Contracting State through a permanent establishment located in that State, the profits of the permanent establishment are not calculated based on the total amount received by the enterprise but only on the basis of the remuneration attributable to the actual activity of the permanent establishment for such sales or activity.
- 61.
62. In the case of contracts, including contracts for survey, supply, installation or construction equipment or industrial, commercial or scientific equipment, or of public works, when the enterprise has a permanent establishment, the profits of that permanent establishment shall not be determined based on the total amount of the contract, but only on the basis of the proportion of the contract which is effectively carried out by the permanent establishment in the State where it is located. The profits related to that part of the contract which is executed in the State in which is located the place of effective management shall be taxable only in that State.
- 63.
64. 3. Where the legislation of a Contracting State permits resident companies of that State to determine their taxable profits based on a consolidation which includes the results of subsidiaries resident of the other Contracting State, or permanent establishments in that other State, the provisions of the Convention and in particular Articles 7 and 23 do not preclude the application of this legislation.
- 65.
66. 4. Where, in accordance with its law, a Contracting State determines the benefits of residents of that State enterprises by deducting the losses of subsidiaries resident of the other Contracting State or a permanent establishment situated in that other State and the benefits of integrating these subsidiaries and these stable up to the amount of losses deducted institutions, it is understood that the provisions of the Convention does not preclude the application of this legislation.
- 67.
68. 5. For the purposes of Articles 8, 13 and 22, the air transport consortium Danish, Norwegian and Swedish, called the Scandinavian Airlines System (SAS) is regarded as having its place of effective management in Sweden, shares in proportion the consortium held by AB Aero (ABA), the Swedish partner of Scandinavian Airlines System (SAS).
- 69.
70. 6. Regarding Articles 10 and 11, an investment company or fund that is located in a Contracting State where it is not subject to tax referred to in (i or ii) two or paragraph 3 of State Article 2, and receives dividends or interest which have their source in the other Contracting State may request the overall benefit reductions, tax exemptions and other benefits under the Convention for the portion of the income which corresponds rights held in the company or fund by residents of the first state and is taxable on behalf of these residents.
- 71.
72. Notwithstanding any other provision of the Convention, a Contracting State may limit a

- company the provisions of Article 11 to the portion of the debts not exceeding
- 73.
- 74.
- 75.
76. not twice the capital of the company, when there are interdependencies , direct or indirect , between the payer and the recipient or between each of them and another person or group of people.
- 77.
78. 8. Regarding paragraph 2 of Article 12, the paid remuneration for technical services , including studies or surveys of a scientific, geological or technical , for engineering work including plans related or for consultation or supervision , are not considered to be payments for information relating to an experience in the commercial or industrial, scientific .
- 79.
80. 9 . Mandatory social security contributions paid or incurred , in accordance with the law of a Contracting State by an individual who is a resident of the other Contracting State, due to salaries, wages and other similar remuneration are tax deductible in that other State if such income are taxed .
- 81.
82. 10. Regarding Article 23 of the income referred to in paragraph 1 ii , it is understood that the term " amount of tax paid in Sweden " means the amount of the Swedish tax effectively definitively on such income under the provisions of the Convention by the resident of France receiving such income .
- 83.
84. 11. Each Contracting State shall retain the right to impose its laws in accordance with the income of its residents , other than dividends , which is taxable in the other Contracting State , but which are not actually taken into account the tax base in that State.
- 85.
86. Done at Stockholm, 27 November 1990 , in duplicate, in the French language.
- 87.
- 88.
89. For the Government of the French Republic
90. PHILIPPE LOUET ,
91. Ambassador of France
- 92.
- 93.
94. For the Government of the Kingdom of Sweden:
95. STEN ANDERSSON,
96. Minister of Foreign Affairs
- 97.
- 98.
- 99.
- 100.
- 101.
102. EXCHANGE OF LETTERS
- 103.
- 104.
105. EMBASSY OF FRANCE Stockholm, 14 March 1991 ,
- 106.

107. Mr. Sten Anderson, Minister of Foreign Affairs , Mr. Minister,

108.

109. With reference to the tax treaty between France and Sweden signed on 27 November 1990 I have the honor to draw your attention to the following two points.

110.

111. On the one hand , paragraph 3 of Article 13 of the Convention provides that gains from the alienation of shares or other rights as part of a substantial interest in a company which is a resident of a Contracting State may be taxed in that State . Should be avoided as these provisions may render ineffective the tax carryforwards , under the legislation of the other Contracting State , may apply to gains are concerned , thwart the execution of transactions whose economic interest is real .

112.

113. On the other hand , for the purposes of paragraph 1 of Article 24 relating to non - discrimination between nationals of the two Contracting States , it seems desirable that we clarify our common understanding to ensure that these provisions can be considered obliging a Contracting State to treat the same way residents and non-residents , whether individuals or legal persons state.

114.

115. I suggest you formalize these two points an agreement to avoid the drawbacks mentioned by offering you the following:

116.

117. "1. Notwithstanding the provisions of paragraph 3 of Article 13 of the tax treaty between France and Sweden signed on 27 November 1990 when the gains from the alienation by a resident of a Contracting State a share , shares or other rights forming part of a substantial interest in a company which is a resident of the other Contracting State shall be subject to a tax deferral in the first State in accordance with its legislation , as part of a specific tax regime for companies of the same group or a merger , a division, a contribution to a company , or an exchange of shares , these gains are taxable only in that State . however , this provision is applicable only if the operation is carried out for bona fide commercial reasons and not primarily to ensure the benefit of the exemption under this provision.

118.

119. "2. Regarding paragraph 1 of Article 24 of the Convention , it is understood that a natural or legal person, partnership or association which is a resident of a Contracting State is not in same position as a natural or legal person, partnership or association which is a resident of the other Contracting State , and that, in this case , the provisions of this paragraph shall not apply even if , in the case of persons corporations , partnerships and associations , these entities are considered , pursuant to paragraph 2 of the same article, as nationals of the Contracting State of which they are resident state. "I would appreciate if you kindly let me know if this proposal is acceptable to your Government. In this case , this letter and your reply constitute an agreement between our two Governments on the points raised above and will form part of the said Convention.

120.

121.

122.

123. Please accept, Mr. Minister, ! Assurance rna highest consideration. PHILIPPE LOUET ,
Ambassador of France MINISTER OF FOREIGN AFFAIRS

124.

125.

126.

127. Stockholm, March 18, 1991 .

128.

129. His Excellency Philippe Louet , Ambassador Extraordinary and Plenipotentiary of
130. France to Stockholm.

131.

132. Ambassador By letter dated 14 March 1991, you were good enough to share with me the
following :

133.

134. "Referring to the tax treaty between France and Sweden signed on 27 November 1990 I
have the honor to draw your attention to the following two points.

135.

136. "On one hand , paragraph 3 of Article 13 of the Convention provides that gains from the
alienation of shares or other rights as part of a substantial interest in a company which is a resident
of a Contracting State may be taxed in that State. should be avoided as these provisions may
render ineffective the tax carryforwards , under the legislation of the other Contracting State , may
apply to gains are concerned , frustrate the achievement of transactions whose economic interest
is real.

137.

138. " On the other hand , for the purposes of paragraph 1 of Article 24 relating to non -
discrimination between nationals of the two Contracting States , it seems desirable that we clarify
our common understanding to ensure that these provisions can be considered as obliging a
Contracting State to treat the same way residents and non-residents , whether individuals or legal
persons state.

139.

140. " I suggest you formalize these two points an agreement to avoid the drawbacks
mentioned by offering you the following:

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France and Sweden signed on 27 November 1990 when the gains from the alienation by a resident
of a Contracting State a share , shares or other rights forming part of a substantial interest in a
company which is a resident of the other Contracting State shall be subject to a tax deferral in the
first State in accordance with its legislation , as part of a specific tax regime for companies of the
same group or a merger , a division, a contribution to a company , or an exchange of shares , these
gains are taxable only in that State . however , this provision is applicable only if the operation is
carried out for bona fide commercial reasons and not primarily to ensure the benefit of the
exemption under this provision.

143.

144. "2. Regarding paragraph 1 of Article 24 of the Convention , it is understood that a natural
or legal person, partnership or association which is a resident of a Contracting State is not in same
position as a natural or legal person, partnership or association which is a resident of the other
Contracting State , and that, in this case , the provisions of this paragraph shall not apply even if , in
the case of persons corporations , partnerships and associations , these entities are considered ,
pursuant to paragraph 2 of the same article, as nationals of the Contracting State of which they are
residents of State. " " I would appreciate if you kindly let me know if this proposal is acceptable to
your Government. In this case , this letter and your reply constitute an agreement between our
two Governments on the points raised above above and will form part of the said Convention . " in
response to your letter, I have the honor to inform you that it is acceptable to the Government of
the Kingdom of Sweden.

145.

146. Please accept, Mr. Ambassador , the assurances of my highest consideration. STEN
ANDERSSON