

Sweden

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Items	Contents
Competent Authority	<p><u>MAP</u> Mr. Roland Gustavsson Mr. Stefan Bergqvist Swedish Tax Agency (Skatteverket) / Office of the Competent Authority 171 94 SOLNA / SWEDEN Tel: + 46 8 764 8499 / Email: roland.gustavsson@skatteverket.se Tel: + 46 8 764 8265 / Email: stefan.bergqvist@skatteverket.se Fax: + 46 8 29 13 60</p> <p><u>Other issues concerning Tax Treaties or Domestic Law</u> Ministry of Finance/International Tax Division / 103 33 Stockholm Tel.: +46 8 405 1000 Fax.: +46 8 405 14 66</p>
Organization	MAPs are generally handled by the Swedish Tax Agency. MAP APAs are handled by the Ministry of Finance
Scope of MAP & MAP APA	Application of Tax Treaties
Domestic guidelines & administrative arrangements	None
Time for filing	N/A
Form of request	N/A
Documentation requirement	No formal requirement
User fees	None
Tax collection / penalty / interest	In cases of double taxation an extension of time is sometimes granted upon request during MAP for the amount being taxed in both states
Other dispute resolution mechanisms	The EU Arbitration convention for the transfer pricing cases
Government Website	http://www.skatteverket.se