

## Sweden Dispute Resolution Profile

(Last updated: 08 September 2017)

### General Information

- **The Swedish tax treaties are available at:**

<http://www4.skatteverket.se/rattsligvagledning/15311.html>

- **MAP request should be made to:**

Skatteverket, Rättsavdelningen enhet 1, Behörig myndighet, 171 94 Solna.  
The Swedish Tax Agency, Legal Department unit 1, Competent Authority, 171 94 Solna, Sweden.  
Roland Gustavsson +46(0)105748499  
Per Kristiansson +46(0)105729637  
E-Mail to the Office of the Competent Authority: [oca@skatteverket.se](mailto:oca@skatteverket.se)

- **APA request should be made to:**

Skatteverket, Rättsavdelningen enhet 1, Behörig myndighet, 171 94 Solna.  
The Swedish Tax Agency, Legal Department unit 1, Competent Authority, 171 94 Solna, Sweden.  
Roland Gustavsson +46(0)105748499  
Elisabeth Bengtsson +46(0)105748531  
E-Mail to the Office of the Competent Authority: [oca@skatteverket.se](mailto:oca@skatteverket.se)

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>A. Preventing Disputes</b>				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	Yes	Such agreements are implemented by law and thus published.	<a href="http://www4.skatteverket.se/rattsligvagledning/15311.html">http://www4.skatteverket.se/rattsligvagledning/15311.html</a>
2.	Are bilateral APA programmes implemented? If yes:	Yes	There is a special APA law.	<a href="http://www4.skatteverket.se/rattsligvagledning/321837.html">http://www4.skatteverket.se/rattsligvagledning/321837.html</a>
a.	<ul style="list-style-type: none"> <li>Are roll-back of APAs provided for in the bilateral APA programmes?</li> </ul>	Yes	Can be done as a part of the APA or as a separate MAP.	-
b.	<ul style="list-style-type: none"> <li>Are there specific timeline for the filing of an APA request?</li> </ul>	No	As an APA request shall relate to future transactions it could be said that there is a timeline.	-
c.	<ul style="list-style-type: none"> <li>Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available?</li> </ul>	Yes	There are such rules in a regulation.	<a href="http://www4.skatteverket.se/rattsligvagledning/edition/2016.5/339233.html?q=priss%C3%A4ttningsbesked">http://www4.skatteverket.se/rattsligvagledning/edition/2016.5/339233.html?q=priss%C3%A4ttningsbesked</a> and <a href="http://www4.skatteverket.se/rattsligvagledning/321839.html?date=2016-01-01">http://www4.skatteverket.se/rattsligvagledning/321839.html?date=2016-01-01</a>
d.	<ul style="list-style-type: none"> <li>Are there any fees charged to taxpayers for a bilateral APA request?</li> </ul>	Yes	New application 150 000 SEK per country, renewal with no changes 100 000 SEK per country and renewal with changes 125 000	<a href="http://www4.skatteverket.se/rattsligvagledning/321839.html?date=2016-01-01">http://www4.skatteverket.se/rattsligvagledning/321839.html?date=2016-01-01</a>

## Sweden Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			SEK per country.	
e.	<ul style="list-style-type: none"> <li>Are statistics relating to bilateral APAs publicly available?</li> </ul>	Yes	-	See page 88 para. 13.7 in <a href="http://www.skatteverket.se/download/18.3810a01c150939e893f2ae97/1455890256090/arsredovisning-skatteverket-2015-skv165-utgava24.pdf">http://www.skatteverket.se/download/18.3810a01c150939e893f2ae97/1455890256090/arsredovisning-skatteverket-2015-skv165-utgava24.pdf</a>
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	The Tax Agency has a comprehensive education for tax auditors. In addition, TP and PE issues are managed together in a common activity in which there are working meetings, workshops etc. that conveys knowledge on substantive issues.	-

### Sweden Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
4.	Is other information available on preventing tax treaty-related disputes?	Yes	There is information on the Tax Agency's homepage.	<p>See for instance:  <a href="http://www.skatteverket.se/for-etagorganisationer/skatter/internationalt/internprissattning.4.3dfca4f410f4fc63c8680005982.html?q=transfer+pricing">http://www.skatteverket.se/for-etagorganisationer/skatter/internationalt/internprissattning.4.3dfca4f410f4fc63c8680005982.html?q=transfer+pricing</a>            and  <a href="http://www.skatteverket.se/privat/skatter/arbeteinkomst/internationalainkomster/dubbelbeskattningavrakning/undanrojandeavdubbelbeskattning.4.69ef368911e1304a625800011554.htm">http://www.skatteverket.se/privat/skatter/arbeteinkomst/internationalainkomster/dubbelbeskattningavrakning/undanrojandeavdubbelbeskattning.4.69ef368911e1304a625800011554.htm</a>            !</p>

#### Notes:

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”)).
2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>B. Availability and Access to MAP</b>				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	-	-
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	-	-
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	-	-
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	-	Audit settlement is not possible in Sweden, however according to our opinion these cases are covered within the scope of MAP.	-
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes	-	-
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No	-	-

### Sweden Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	-	<a href="http://www.skatteverket.se/privat/skatter/arbeteinkomst/internationellainkomster/dubbelbeskattningavrakning/undanrojandeavdubbelbeskattning.4.69ef368911e1304a625800011554.html">http://www.skatteverket.se/privat/skatter/arbeteinkomst/internationellainkomster/dubbelbeskattningavrakning/undanrojandeavdubbelbeskattning.4.69ef368911e1304a625800011554.html</a>
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	-	<a href="http://www.skatteverket.se/privat/skatter/arbeteinkomst/internationellainkomster/dubbelbeskattningavrakning/undanrojandeavdubbelbeskattning.4.69ef368911e1304a625800011554.html">http://www.skatteverket.se/privat/skatter/arbeteinkomst/internationellainkomster/dubbelbeskattningavrakning/undanrojandeavdubbelbeskattning.4.69ef368911e1304a625800011554.html</a>
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?	Yes	-	<a href="http://www.skatteverket.se/privat/skatter/arbeteinkomst/internationellainkomster/dubbelbeskattningavrakning/undanrojandeavdubbelbeskattning.4.69ef368911e1304a625800011554.html">http://www.skatteverket.se/privat/skatter/arbeteinkomst/internationellainkomster/dubbelbeskattningavrakning/undanrojandeavdubbelbeskattning.4.69ef368911e1304a625800011554.html</a>
14.	Are there specific timeline for the filing of a MAP request?	No	Some treaties contain timelines, but there are no internal rules.	-
15.	Are guidance on multilateral MAPs publicly available?	No	There is no special guidance on multilateral MAP.	-
16.	Are tax collection procedures suspended during the period a MAP case is pending?	Yes	The taxpayer has to apply for it.	-
17.	Are there any fees charged to taxpayers for a MAP request?	No	-	-
18.	Is there any other information available on availability	No	-	-

**Sweden Dispute Resolution Profile – Availability and Access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	and access to MAP?			

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>C. Resolution of MAP Cases</b>				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	No	No internal timeframes, but those presented in BEPS Action 14.	-
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	Yes	Through OECD and JTPF.	-
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	Yes	It is not dealt with in the MAP agreement but when implementing the agreement.	-
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?	No	-	-
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties?  If not:	Yes	Only in a few treaties, but Sweden is willing to include MAP arbitration in its treaties.	-



**Sweden Dispute Resolution Profile – Resolution of MAP Cases**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
a.	<ul style="list-style-type: none"> <li>Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties?</li> </ul>	-	-	-
b.	<ul style="list-style-type: none"> <li>Does your treaty policy allow you to include MAP arbitration in your tax treaties?</li> </ul>	-	-	-
24.	<p>Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?</p> <p>If yes:</p>	Yes	The relationship between MAP and domestic remedies is implicit in what is said in the Tax Agency's website.	<a href="http://www.skatteverket.se/privat/skatter/arbeteinkomst/internationellainkomster/dubbelbeskattningavrakning/undarrojandeavdubbelbeskattning.4.69ef368911e1304a625800011554.html">http://www.skatteverket.se/privat/skatter/arbeteinkomst/internationellainkomster/dubbelbeskattningavrakning/undarrojandeavdubbelbeskattning.4.69ef368911e1304a625800011554.html</a>
a.	<ul style="list-style-type: none"> <li>Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice?</li> </ul>	Yes	It is implicit in the Tax Agency's website that the CA is not legally bound to follow domestic court decision in the MAP and may deviate from a domestic court decision.	<a href="http://www.skatteverket.se/privat/skatter/arbeteinkomst/internationellainkomster/dubbelbeskattningavrakning/undarrojandeavdubbelbeskattning.4.69ef368911e1304a625800011554.html">http://www.skatteverket.se/privat/skatter/arbeteinkomst/internationellainkomster/dubbelbeskattningavrakning/undarrojandeavdubbelbeskattning.4.69ef368911e1304a625800011554.html</a>
25.	<p>Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?</p>	Yes	-	-

**Sweden Dispute Resolution Profile – Resolution of MAP Cases**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?	Yes	Sweden is in favour of including Article 9.2 in its treaties, when possible.	-
27.	Is there any other information available on resolution of MAP cases?	No	-	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>D. Implementation of MAP Agreements</b>				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	-	-	-
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	No	-	-
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes	-	-
31.	Is there any other information available on the implementation of MAP agreements?	No	-	-