

Sweden Opens Consultation on Adjustments to Legislation on Automatic Exchange of Financial Account Information

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Report from IBFD Tax Treaties Unit

On 19 January 2024, Sweden published memorandum Fi2024/00117 with recommendations to update the legislation concerning the implementation of the [OECD Automatic Exchange of Financial Account Information Agreement \(2014\)](#), following the findings of the evaluation of the implementing legislation in Sweden by the Global Forum on Tax Transparency and Information Exchange, conducted in 2023. The referral bodies must submit their response to the adjustments to the Swedish Ministry of Finance by 18 April 2024 at the latest. For more information, see [here](#) (in Swedish).

Sweden's legislation on implementing the global standard was first evaluated by the Global Forum in 2017 and consequently amended to implement the recommendations and proposals that arose.

The changes following the 2023 analysis are proposed to enter into force on 1 January 2025.

For the text of the memorandum, see [here](#) (in Swedish).