

# Protocol to Tax Treaty Between Germany and Sweden Enters Into Force

14 December 2023

Report from IBFD Tax Treaties Unit

On 31 December 2023, the [amending protocol](#), signed on 18 January 2023, to the [Germany - Sweden Income, Capital, Inheritance and Gift Tax Treaty \(1992\)](#), will enter into force. The protocol generally applies from 1 January 2024.

The provisions referring to the amended articles 29 (Exchange of information) and 30 (Assistance in the collection of taxes) shall have effect from 31 December 2023, regardless of the taxable period to which the question or taxation charge relates.

The amended treaty will now no longer cover inheritance and gift taxes.