

## DOUBLE TAXATION: INCOME AND OTHER TAXES

*Convention and protocol signed at Washington March 23, 1939*

*Senate advice and consent to ratification August 2, 1939*

*Ratified by Sweden August 21, 1939*

*Ratified by the President of the United States September 8, 1939*

*Ratifications exchanged at Stockholm November 14, 1939*

*Entered into force November 14, 1939; operative January 1, 1940*

*Proclaimed by the President of the United States December 12, 1939*

*Supplemented September 11, 1964, by convention of October 22, 1963<sup>1</sup>*

54 Stat. 1759; Treaty Series 958

### CONVENTION

The President of the United States of America and His Majesty the King of Sweden, being desirous of avoiding double taxation and of establishing rules of reciprocal administrative assistance in the case of income and other taxes, have decided to conclude a Convention and for that purpose have appointed as their respective Plenipotentiaries:

The President of the United States of America:

Sumner Welles, Acting Secretary of State of the United States of America;  
and

His Majesty the King of Sweden:

W. Boström, Envoy Extraordinary and Minister Plenipotentiary at Washington;

who, having communicated to one another their full powers found in good and due form, have agreed upon the following Articles:

#### *Article I*

The taxes referred to in this Convention are:

(a) In the case of the United States of America:

(1) The Federal income taxes, including surtaxes and excess-profits taxes.

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<sup>1</sup> 15 UST 1824; TIAS 5656.