No. 5806

UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND
and
SWEDEN

Convention for relief from double taxation with respect to duties on the estates of deceased persons. Signed at London, on 28 July 1960

Official texts: English and Swedish.

Registered by the United Kingdom of Great Britain and Northern Ireland on 16 August 1961.

ROYAUME-UNI DE GRANDE-BRETAGNE ET D'IRLANDE DU NORD
et
SUÈDE

Convention tendant à atténuer les doubles impositions en matière d'impôts sur les successions. Signée à Londres, le 28 juillet 1960

Textes officiels anglais et suédois.

Enregistrée par le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord le 16 août 1961.

No. 5806. CONVENTION[1] BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE KINGDOM OF SWEDEN FOR RELIEF FROM DOUBLE TAXATION WITH RESPECT TO DUTIES ON THE ESTATES OF DECEASED PERSONS. SIGNED AT LONDON, ON 28 JULY 1960

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Sweden;

Desiring to conclude a Convention for relief from double taxation with respect to duties on the estates of deceased persons;

Have agreed as follows :

Article I

(1) The duties which are the subject of the present Convention are :

(*a*) in the United Kingdom of Great Britain and Northern Ireland :
the estate duty imposed in Great Britain;

(*b*) in Sweden :
the succession duty imposed in Sweden.

(2) The present Convention shall also apply to any other duties of a substantially similar character to the duties referred to in paragraph (1) which may be imposed in Great Britain or Sweden subsequently to the date of signature of the present Convention.

Article II

(1) In the present Convention, unless the context otherwise requires :

(*a*) the term " United Kingdom " means Great Britain and Northern Ireland;

(*b*) the term " Great Britain " means England, Wales and Scotland, and does not include the Channel Islands and the Isle of Man;

(*c*) the term " territory ", when used in relation to one or the other Contracting Party, means Great Britain or Sweden, as the context requires;

[1] Came into force on 14 February 1961, the date of the exchange of the instruments of ratification at Stockholm, in accordance with article X.

(*d*) the term " duty " means the estate duty imposed in Great Britain or the succession duty imposed in Sweden, as the context requires.

(2) For the purposes of the present Convention, the question whether a deceased person was domiciled in any part of the territory of one of the Contracting Parties at the time of his death shall be determined in accordance with the law in force in that territory.

(3) In the application of the provisions of the present Convention by ithert Contracting Party any term not otherwise defined shall, unless the coentex otherwise requires, have the meaning which it has under the law in force in the territory of that Party relating to the duties which are the subject of the Convention.

Article III

(1) Where a person was at the time of his death domiciled in any part of the territory of one of the Contracting Parties but not in any part of the territory of the other Contracting Party, the situs of any property shall for the purposes of the imposition of duty be determined exclusively in accordance with the rules in Article IV.

(2) Paragraph (1) of this Article shall apply if, and only if, apart from the said Article IV :

(*a*) duty would be imposed on the property under the law of the territory of each of the Contracting Parties; or

(*b*) duty would be imposed on the property under the law of the territory of one of the Contracting Parties and would, but for some specific exemption, also be imposed thereon under the law of the territory of the other Contracting Party.

(3) Paragraph (1) of this Article shall not apply if by reason of its application duty would be imposed in the territory of one of the Contracting Parties on property on which, apart from the said paragraph, duty would not be imposed in that territory.

Article IV

The rules referred to in paragraph (1) of Article III are :

(*a*) rights or interests (otherwise than by way of security) in or over immovable property shall be deemed to be situated at the place where such property is located;

(*b*) rights or interests (otherwise than by way of security) in or over tangible movable property, other than such property for which specific provision is hereinafter made, and in or over bank or currency notes, other forms of currency