

No. 55188*

**Sweden
and
Nigeria**

Agreement between the Kingdom of Sweden and the Federal Republic of Nigeria for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains (with protocol). Stockholm, 18 November 2004

Entry into force: *7 December 2014 by notification, in accordance with article 28*

Authentic text: *English*

Registration with the Secretariat of the United Nations: *Sweden, 30 May 2018*

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**Suède
et
Nigéria**

Accord entre le Gouvernement du Royaume de Suède et le Gouvernement de la République fédérale du Nigéria tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur les gains en capital (avec protocole). Stockholm, 18 novembre 2004

Entrée en vigueur : *7 décembre 2014 par notification, conformément à l'article 28*

Texte authentique : *anglais*

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : *Suède, 30 mai 2018*

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**AGREEMENT BETWEEN THE KINGDOM OF SWEDEN AND THE
FEDERAL REPUBLIC OF NIGERIA FOR THE AVOIDANCE OF DOUBLE
TAXATION AND THE PREVENTION OF FISCAL EVASION WITH
RESPECT TO TAXES ON INCOME AND ON CAPITAL GAINS**

The Government of the Kingdom of Sweden and the Government of the Federal Republic of Nigeria, desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains,

have agreed as follows:

Article 1

Persons covered

This Agreement shall apply to persons who are residents of one or both of the Contracting States.

Article 2

Taxes covered

1. This Agreement shall apply to taxes on income and on capital gains imposed on behalf of a Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income and on capital gains all taxes imposed on total income, or on elements of income, including taxes on gains from the alienation of movable or immovable property, as well as taxes on capital appreciation.

3. The existing taxes to which this Agreement shall apply are:

(a) in Nigeria:

- (i) the Personal Income Tax;
- (ii) the Companies Income Tax;
- (iii) the Petroleum Profits Tax;
- (iv) the Capital Gains Tax; and
- (v) the Education Tax;

(hereinafter referred to as "Nigerian tax");

(b) in Sweden:

- (i) the national income tax (den statliga inkomstskatten);
- (ii) the withholding tax on dividends (kupongskatten);
- (iii) the income tax on non-residents (den särskilda inkomstskatten för utomlands bosatta);
- (iv) the income tax on non-resident artistes and athletes (den särskilda inkomstskatten för utomlands bosatta artister m.fl.); and
- (v) the municipal income tax (den kommunala inkomstskatten);

(hereinafter referred to as "Swedish tax").

4. The Agreement shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Agreement in addition to, or in place of, the taxes referred to in paragraph 3 of this Article. The competent authorities of the Contracting States shall notify each other of any significant changes which have been made in their respective taxation laws.