

## Consultation agreement

On the basis of a mutual agreement procedure according to Article 24 paragraph 3 of the Convention between the Kingdom of Sweden and the Republic of Austria for the avoidance of double taxation with respect to taxes on income and capital signed on 14 May 1959, as amended by the Protocol signed in Stockholm on 6 April 1970, by the Protocol signed in Stockholm on 5 November 1991, by the Protocol signed in Stockholm on 21 August 2006 and by the Protocol signed in Vienna on 17 December 2009 ("the Convention"), the highest financial authorities of the Kingdom of Sweden and the Republic of Austria agree to the following:

In order to ensure effective implementation of any agreement reached on the basis of Article 22 of the Convention, such agreement shall be implemented notwithstanding any time limits in the domestic law of the Contracting States.

This consultation agreement shall also apply to all mutual agreement procedures pending at the time of signature of this agreement.

This consultation agreement shall enter into force on the latest date of signature.

Leif Jakobsson

For the Government Offices  
(Ministry of Finance)

Stockholm, 30 September 2020

Dr. Sabine Schmidjell-Dommes

For the Ministry of Finance

Vienna, 6 October 2020