2. The term "revenue claim" as used in this Article means an amount owed in respect of the following taxes, insofar as the taxation thereunder is not contrary to this Convention or any other instrument to which the Contracting States are parties, as well as interest, administrative penalties, surcharges and costs of collection or conservancy related to such amount:

(a) in the case of Japan:

(i) the income tax;

(ii) the corporation tax;

(iii) the special income tax for reconstruction;

(iv) the special corporation tax for reconstruction;

(v) the consumption tax;

(vi) the inheritance tax; and

(vii) the gift tax;

(b) in the case of Sweden:

(i) the national income tax;

(ii) the withholding tax on dividends;

(iii) the income tax on non-residents;

(iv) the income tax on non-resident artistes and athletes;

(v) the municipal income tax;

(vi) the value added tax;

(vii) the real estate tax;

(viii) the net wealth tax;

(ix) the inheritance tax; and

(x) the gift tax;

(c) any identical or substantially similar taxes that are imposed after the date of signature of the Protocol signed at Stockholm on 5 December 2013 amending this Convention as amended by the Protocol signed at Stockholm on 19 February 1999 in addition to, or in place of, the taxes covered by sub-paragraphs (a) and (b).

The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their taxation laws.

3. When a revenue claim of a Contracting State is enforceable under the laws of that Contracting State and is owed by a person who, at that time, cannot, under the laws of that Contracting State, prevent its collection, that revenue claim shall, at the request of the competent authority of that Contracting State, be accepted for purposes of collection by the competent authority of the other Contracting State. That revenue claim shall be collected by that other Contracting State in accordance with the provisions of its laws applicable to the enforcement and collection of its own taxes as if the revenue claim were a revenue claim of that other Contracting State that met the conditions allowing that other Contracting State to make a request under this paragraph.

4. When a revenue claim of a Contracting State is a claim in respect of which that Contracting State may, under its law, take measures of conservancy with a view to ensure its collection, that revenue claim shall, at the request of the competent authority of that Contracting State, be accepted for purposes of taking measures of conservancy by the competent authority of the other Contracting State. That other Contracting State shall take measures of conservancy in respect of that revenue claim in accordance with the provisions of its laws as if the revenue claim were a revenue claim of that other Contracting State even if, at the time when such measures are applied, the revenue claim is not enforceable in the first-mentioned Contracting State or is owed by a person who has a right to prevent its collection.