



Treaty Series No. 1 (2013)

# Exchange of Notes

concerning the Convention between the United Kingdom of Great Britain and Northern Ireland and the Swiss Confederation for the Avoidance of Double Taxation with respect to Taxes on Income, signed at London on 8 December 1977, as amended by the Protocols signed at London on 5 March 1981, at Berne on 17 December 1993, at London on 26 June 2007 and at London on 7 September 2009, with Additional Protocol

London, 3 May 2012 and 6 May 2012

[The Exchange of Notes entered into force on 19 December 2012]

*Presented to Parliament  
by the Secretary of State for Foreign and Commonwealth Affairs  
by Command of Her Majesty  
February 2013*

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**EXCHANGE OF NOTES CONCERNING THE CONVENTION BETWEEN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE SWISS CONFEDERATION FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME, SIGNED AT LONDON ON 8 DECEMBER 1977, AS AMENDED BY THE PROTOCOLS SIGNED AT LONDON ON 5 MARCH 1981, AT BERNE ON 17 DECEMBER 1993, AT LONDON ON 26 JUNE 2007 AND AT LONDON ON 7 SEPTEMBER 2009, WITH ADDITIONAL PROTOCOL**

**No.1**

*His Excellency Mr Anton Thalmann, Ambassador of Switzerland to the United Kingdom to The Rt. Hon. David Lidington, MP, Minister of State for Europe, Foreign and Commonwealth Office*

*3 May 2012*

I have the honour to refer to the Convention between Switzerland and the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation with respect to Taxes on Income, signed at London on 8 December 1977, as amended by the Protocols signed at London on 5 March 1981, at Berne on 17 December 1993, at London on 26 June 2007 and at London on 7 September 2009 (hereinafter «Convention») and to make, on behalf of the Swiss Federal Council, the following supplemental proposals:

1. In respect of requests for information under Article 25 (Exchange of information) of the Convention, the following rule shall be applied and observed: while the details to be given when making a request for information are important procedural requirements that are intended to ensure that «fishing expeditions» do not occur, they nevertheless need to be applied in such a way as not to frustrate the effective exchange of information.
2. Accordingly, provided the request is not a fishing expedition, it is agreed that an administrative assistance request shall be complied with if the requesting State
  - a) identifies the person under examination or investigation; such identification may be provided by other means than by indicating the name and address of the person concerned, and
  - b) indicates, to the extent known, the name and address of any person believed to be in possession of the requested information.

If the above proposal is acceptable to the Government of the United Kingdom of Great Britain and Northern Ireland, I have the honour to suggest that the present letter and Your Excellency's reply reflecting such acceptance shall be regarded as constituting an agreement between our two Governments in this matter, which shall enter into force on the date of the second note by which the Swiss Federal Council and the Government of the United Kingdom of Great Britain and Northern Ireland notify each other that they have completed their internal measures necessary for entry into force, and shall have effect from the date of entry into force of the Protocol signed at London on 7 September 2009 amending the Convention.

I avail myself of this opportunity to extend to Your Excellency the assurance of my highest consideration.

Anton Thalmann  
The Ambassador of Switzerland to the United Kingdom

**No. 2**

*The Rt. Hon. David Lidington, MP, Minister of State for Europe, Foreign and Commonwealth Office to His Excellency Mr Anton Thalmann, Ambassador of Switzerland to the United Kingdom*

6 May 2012

I am in receipt of your note dated 3 May 2012 which states as follows:

[As in No.1]

The foregoing proposal being acceptable to the Government of the United Kingdom of Great Britain and Northern Ireland, I have the honour to confirm that Your Excellency's Note and this reply shall be regarded as constituting an agreement between the two Governments in this matter which will form an integral part of the Convention.

I take this opportunity to renew to Your Excellency the assurances of my highest consideration.

Rt Hon David Lidington, MP  
Minister of State for Europe  
Foreign and Commonwealth Office



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