

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

SWITZERLAND

Compilation of Declarations currently in force ^(*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
Annex B - Competent authorities (Article 3).	X
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	-

Declaration contained in the instrument of ratification and in a Note Verbale from the Permanent Delegation of Switzerland to the OECD, deposited with the Secretary General of the OECD on 26 September 2016 - Or. Fr. (*in force since 1 January 2017*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Federal taxes on income (overall income, earned income from work, income from capital, industrial and commercial profits, capital gains and other income).
- . **Article 2, paragraph 1.b.i:**
 - . Cantonal and communal taxes on income (overall income, earned income from work, income from capital, industrial and commercial profits, capital gains and other income);
 - . Cantonal and communal taxes on wealth (total property, movable and immovable property, business assets, capital and reserves, and other elements of wealth).

Declaration contained in a Communication from the Delegation of Switzerland to the OECD, dated 22 January 2016, registered at the Secretariat General of the OECD on 29 January 2016 - Or. Fr., confirmed in the instrument of ratification deposited with the Secretary General of the OECD on 26 September 2016 - Or. Fr. (*in force since 1 January 2017*)

ANNEX B – Competent Authorities

The Head of the Federal Department of Finance or his authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

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(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>