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Federal Act on the Recognition of Private Agreements for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital

of 17 June 2011 (Status as of 15 November 2011)

The Federal Assembly of the Swiss Confederation,

on the basis of Article 54 paragraph 1 of the Federal Constitution¹,
and having considered the Federal Council Dispatch dated 18 August 2010²,
decrees:

Art. 1 Subject of recognition

The Federal Council is authorised to recognise agreements between private institutions for the avoidance of double taxation with respect to taxes on income and on capital, provided the conclusion of an international treaty on the same matter is not an option.

Art. 2 Requirements

The recognition of an agreement under Article 1 requires that:

- a. reciprocity is guaranteed;
- b. the agreement is compatible with Switzerland's agreement policy for the avoidance of double taxation; and
- c. the competent committees of the National Council and of the Council of States have agreed to recognition; if the committees do not both agree to recognition, Article 95 of the Parliament Act of 13 December 2002³ shall be applied by analogy.

AS 2011 4797

¹ SR 101

² BBI 2010 5549

³ SR 171.10

Art. 3 Withdrawal of recognition

The Federal Council may withdraw its recognition of an agreement at any time if:

- a. reciprocity is no longer guaranteed;
- b. the agreement has been infringed in a serious manner; or
- c. withdrawal of recognition is required to safeguard Switzerland's interests.

Art. 4 Scope of application

Once recognised by the Federal Council, an agreement applies throughout Switzerland.

Art. 5 Publication

¹ Any decision of the Federal Council on recognition or withdrawal of recognition shall be published in the Federal Gazette.

² The agreement shall be published with the decision on recognition.

Art. 6 Referendum and commencement

¹ This Act is subject to an optional referendum.

² The Federal Council shall determine the commencement date.

Commencement date: 15 November 2011⁴

⁴ FCD of 9 November 2011