## Protocol to Tax Treaty Between Switzerland and Tajikistan Enters Into Force

24 November 2023

Report from IBFD Tax Treaties Unit

On 2 November 2023, the amending protocol, signed on 4 July 2022, to the Switzerland - Tajikistan Income and Capital Tax Treaty (2010) entered into force. The protocol generally applies from 2 November 2023. The provisions regarding exchange of information apply to requests made on or after 2 November 2023 for information relating to fiscal years beginning on or after 1 January 2024.

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