

Protocol to Tax Treaty Between Armenia and Switzerland Enters Into Force

2 June 2023

Report from IBFD Tax Treaties Unit

On 2 May 2023, the [amending protocol](#), signed on 12 November 2021, to the [Armenia - Switzerland Income and Capital Tax Treaty \(2006\)](#) entered into force. The protocol generally applies from 1 January 2024 for withholding and other taxes. The amendments resulting from article 7 (Business profits) and article 19 (Mutual agreement procedure) of the protocol apply from 2 May 2023, without regard to the taxable period to which the matter relates.
