

Protocol to Tax Treaty Between Iran and Switzerland Enters Into Force

20 March 2023

Report from IBFD Tax Treaties Unit

On 20 February 2023, the [amending protocol](#), signed on 3 June 2019, to the [Iran - Switzerland Income and Capital Tax Treaty \(2002\)](#) entered into force. As per article 8 (Entry into force), the provisions of the protocol apply to requests for exchange of information made on or after 20 February 2023 relating to information regarding fiscal years starting on or after 1 January 2024 for Switzerland and 21 March 2024 for Iran.
