

Switzerland-Germany Double Taxation Agreement

2023 Edition - Updated

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1. General Provisions

Article 1 - Persons Covered

This Agreement applies to persons who are residents of one or both of the Contracting States.

Article 2 - Taxes Covered

This Agreement applies to taxes on income and on capital imposed by each Contracting State.

2. Tax Residence

Article 3 - General Definitions

For the purposes of this Agreement, unless the context otherwise requires:

- "Switzerland" means the Swiss Confederation
- "Germany" means the Federal Republic of Germany
- "person" includes an individual, a company, and any other body of persons

3. Business Profits

Article 7 - Business Profits

The profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein.

Article 8 - Shipping and Air Transport

Profits from the operation of ships or aircraft in international traffic shall be taxable only in the Contracting State in which the place of effective management is situated.

4. Dividends, Interest, Royalties

Article 10 - Dividends

Dividends paid by a company which is a resident of a Contracting State to a resident of the other Contracting State may be taxed in that other State.

Article 11 - Interest

Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

Article 12 - Royalties

Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

5. Employment Income

Article 15 - Income from Employment

Subject to the provisions of Articles 16, 18 and 19, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an