



The Federal Authorities of the Swiss Confederation

Federal Council recognises private double taxation agreement

Berne, 09.12.2011 - Today, the Federal Council recognised the double taxation agreement (DTA) of 8 October 2007 effective for Chinese Taipei (Taiwan). The Federal Act on the Recognition of Private Agreements for the Avoidance of Double Taxation of 17 June 2011 forms the basis for recognising the agreement between both trade offices. As a result of recognition, the private agreement acquires a generally binding effect.

The two contracting parties to the private double taxation agreement are the Trade Office of Swiss Industries in Taipei and the Taipei Cultural and Economic Delegation in Switzerland. The private double taxation agreement contains provisions which are typical of agreements between two states on the avoidance of double taxation in the area of taxes on income. Based on the federal act of 17 June 2011, the Federal Council is empowered to recognise agreements between private institutions for the avoidance of double taxation on income and capital, provided a treaty cannot be concluded for reasons of international law.

In terms of content, the private double taxation agreement of 8 October 2007 follows standard Swiss practice for agreements in the area of double taxation and is based on the OECD Model Convention. It contains provisions on the exchange of information in line with the internationally applicable standard. The double taxation agreement serves the economic interests of Switzerland in relation to Chinese Taipei. The date of entry into force will be determined by the contracting parties and will be published in the Federal Gazette, probably before the end of the year.

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Enclosure:

[Text of the agreement \(pdf, 89kb\)](#)⁽⁴⁾

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