



Federal Department of Finance FDF

Private double taxation agreement in force

Bern, 05.01.2012 - On 28 December 2011, the private double taxation agreement effective for Chinese Taipei (Taiwan) was published in the Federal Gazette. The agreement entered into force on 13 December 2011. The provisions on the exchange of information are applicable from 1 January 2012, and all of the other provisions are applicable with retroactive effect from 1 January 2011.

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 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.

Address for enquiries:

Mario Tuor, Communications, State Secretariat for International Financial Matters (SIF),
+41 31 322 46 16, mario.tuor@sif.admin.ch

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Additional indications:

[Text of the agreement](#)⁽²⁾

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