Draft Order in Council laid before the House of Commons under section 5(2) of the Taxation (International and Other Provisions) Act 2010 and section 173(7) of the Finance Act 2006, for approval by resolution of that House.

DRAFT STATUTORY INSTRUMENTS

2012 No.

TAXES

The Double Taxation Relief and International Tax Enforcement (Switzerland) Order 2012

Made - - - - [day] [Month] 2012

At the Court at Buckingham Palace, the [date] day of [Month] 2012

Present,

The Queen's Most Excellent Majesty in Council

A draft of this Order was laid before the House of Commons in accordance with section 5(2) of the Taxation (International and Other Provisions) Act 2010(**1**) and section 173(7) of the Finance Act 2006(**2**) and approved by a resolution of that House.

Accordingly, Her Majesty, in exercise of the powers conferred upon Her by section 2 of the Taxation (International and Other Provisions) Act 2010 and section 173(1) to (3) of the Finance Act 2006, by and with the advice of Her Privy Council, orders as follows—

Citation

1. This Order may be cited as the Double Taxation Relief and International Tax Enforcement (Switzerland) Order 2012.

Double taxation and international tax enforcement arrangements to have effect

2. It is declared that—

(a) the agreement specified in the Exchange of Letters set out in the Schedule to this Order, which supplements the arrangements set out in the Schedule of the Double Taxation Relief

(**1**) 2010 c.8.
(**2**) 2006 c. 25.

(Taxes On Income) (Switzerland) Order 1978(**3**) has been made with the Swiss Federal Council;

(b) the agreement has been made with a view to the exchange of information foreseeably relevant to the administration, enforcement or recovery of the taxes, and debts relating to the taxes, covered by the arrangements; and

(c) it is expedient that the agreement should have effect.

Name
Clerk of the Privy Council

(**3**) S.I. 1978/1408; the arrangements scheduled to which were previously amended by the arrangements scheduled to S.I. 1982/714, 1994/3215, 2007/3465 and 2010/2689.

SCHEDULE Article 2

His Excellency
Mr Anton Thalmann
Ambassador of Switzerland

to the United Kingdom

London, 3 May 2012

Excellency,

I have the honour to refer to the Convention between Switzerland and the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation with respect to Taxes on Income, signed at London on 8 December 1977, as amended by the Protocols signed at London on 5 March 1981, at Berne on 17 December 1993, at London on 26 June 2007 and at London on 7 September 2009 (hereinafter «Convention») and to make, on behalf of the Swiss Federal Council, the following supplemental proposals:

1. In respect of requests for information under Article 25 (Exchange of information) of the Convention, the following rule shall be applied and observed: while the details to be given when making a request for information are important procedural requirements that are intended to ensure that «fishing expeditions» do not occur, they nevertheless need to be applied in such a way as not to frustrate the effective exchange of information.

2. Accordingly, provided the request is not a fishing expedition, it is agreed that an administrative assistance request shall be complied with if the requesting State

   a) identifies the person under examination or investigation; such identification may be provided by other means than by indicating the name and address of the person concerned, and

   b) indicates, to the extent known, the name and address of any person believed to be in possession of the requested information.

If the above proposal is acceptable to the Government of the United Kingdom of Great Britain and Northern Ireland, I have the honour to suggest that the present letter and Your Excellency's reply reflecting such acceptance shall be regarded as constituting an agreement between our two Governments in this matter, which shall enter into force on the date of the second note by which the Swiss Federal Council and the Government of the United Kingdom of Great Britain and Northern Ireland notify each other that they have completed their internal measures necessary for entry into force, and shall have effect from the date of entry into force of the Protocol signed at London on 7 September 2009 amending the Convention.

I avail myself of this opportunity to extend to Your Excellency the assurance of my highest consideration.

Anton Thalmann

The Ambassador of Switzerland