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**Switzerland  
and  
Australia**

**Convention between the Swiss Confederation and Australia for the avoidance of double taxation with respect to taxes on income (with protocol). Sydney, 30 July 2013**

**Entry into force:** *14 October 2014, in accordance with article 27*

**Authentic texts:** *English and German*

**Registration with the Secretariat of the United Nations:** *Switzerland, 6 July 2015*

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**Suisse  
et  
Australie**

**Convention entre la Confédération suisse et l'Australie en vue d'éviter les doubles impositions en matière d'impôts sur le revenu (avec protocole). Sydney, 30 juillet 2013**

**Entrée en vigueur :** *14 octobre 2014, conformément à l'article 27*

**Textes authentiques :** *anglais et allemand*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

**CONVENTION**

**BETWEEN**

**THE SWISS CONFEDERATION**

**AND**

**AUSTRALIA**

**FOR THE AVOIDANCE OF DOUBLE TAXATION  
WITH RESPECT TO TAXES ON INCOME**

**THE SWISS FEDERAL COUNCIL**

**AND**

**THE GOVERNMENT OF AUSTRALIA**

**DESIRING to conclude a Convention for the avoidance of double taxation with respect to  
taxes on income**

**HAVE AGREED as follows:**

CHAPTER I  
SCOPE OF THE CONVENTION

Article 1

Persons covered

This Convention shall apply to persons who are residents of one or both of the Contracting States.

Article 2

Taxes covered

1. This Convention shall apply to taxes on income imposed on behalf of a Contracting State and, in the case of Switzerland, on behalf of its political subdivisions or local authorities, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income all taxes imposed on total income or on elements of income, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.
3. The existing taxes to which this Convention shall apply are in particular:
  - a) in Australia:

the income tax, the fringe benefits tax and resource rent taxes imposed under the federal law of Australia;

(hereinafter referred to as "Australian tax");
  - b) in Switzerland:

the federal, cantonal and communal taxes on income (total income, earned income, income from capital, industrial and commercial profits, capital gains, and other items of income)

(hereinafter referred to as "Swiss tax").
4. The Convention shall apply also to any identical or substantially similar taxes which are imposed under the federal laws of Australia or the laws of Switzerland after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any substantial changes which have been made in their respective taxation laws.
5. The Convention shall not apply to taxes withheld at source on prizes in a lottery.

CHAPTER II  
DEFINITIONS

Article 3

General definitions

1. For the purposes of this Convention, unless the context otherwise requires:
  - a) the term "Australia", when used in a geographical sense, excludes all external territories other than:
    - (i) the Territory of Norfolk Island;
    - (ii) the Territory of Christmas Island;
    - (iii) the Territory of Cocos (Keeling) Islands;
    - (iv) the Territory of Ashmore and Cartier Islands;
    - (v) the Territory of Heard Island and McDonald Islands; and
    - (vi) the Coral Sea Islands Territory,and includes any area adjacent to the territorial limits of Australia (including the Territories specified in this subparagraph) in respect of which there is for the time being in force, consistently with international law, a law of Australia dealing with the exploration for or exploitation of any of the natural resources of the exclusive economic zone or the seabed and subsoil of the continental shelf;
  - b) the term "Switzerland" means the Swiss Confederation;
  - c) the term "person" includes an individual, a company, a trust and any other body of persons;
  - d) the term "company" means any body corporate or any entity which is treated as a company or body corporate for tax purposes;
  - e) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
  - f) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
  - g) the term "competent authority" means:

- (i) in the case of Australia, the Commissioner of Taxation or an authorised representative of the Commissioner;
    - (ii) in the case of Switzerland, the Head of the Federal Department of Finance or his or her authorised representative;
  - h) the term "national", in relation to a Contracting State, means:
    - (i) any individual possessing the nationality or citizenship of that Contracting State;
    - (ii) any legal person, company, partnership or association deriving its status as such from the laws in force in that Contracting State;
  - i) the term "pension scheme" means any plan, scheme, fund, foundation, trust or other arrangement established in a Contracting State or, in the case of Australia, that is an Australian superannuation fund for the purposes of Australian tax, which is:
    - (i) regulated by that State; and
    - (ii) operated principally to administer or provide pension or retirement benefits or to earn income for the benefit of one or more such schemes.
  - j) the term "tax" means Australian tax or Swiss tax as the context requires, but does not include any penalty or interest imposed under the law of either Contracting State relating to its tax;
  - k) the term "recognised stock exchange" means:
    - (i) the Australian Securities Exchange and any other Australian stock exchange recognised as such under Australian law;
    - (ii) the SIX Swiss Exchange and any other Swiss stock exchange recognised as such under Swiss law;
    - (iii) the London Stock Exchange, the Irish Stock Exchange and the stock exchanges of Amsterdam, Brussels, Dusseldorf, Frankfurt, Hamburg, Hong Kong, Johannesburg, Lisbon, Luxembourg, Madrid, Mexico, Milan, New York, Paris, Sao Paulo, Seoul, Singapore, Stockholm, Toronto and Vienna, and the NASDAQ System; and
    - (iv) any other stock exchange agreed upon by the competent authorities.
2. As regards the application of the Convention at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that State for the purposes of the taxes to which the Convention applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.