



Treaty Series No. 24 (1932)

AGREEMENT

BETWEEN HIS MAJESTY'S GOVERNMENT IN THE
UNITED KINGDOM

and

THE SWISS FEDERAL COUNCIL

for

Reciprocal Exemption from Taxation on Profits
or Gains arising through an Agency

[WITH EXCHANGE OF NOTES]

Berne, October 17, 1931

[Ratifications exchanged at London, June 28, 1932.]

*Presented by the Secretary of State for Foreign Affairs
to Parliament by Command of His Majesty*

LONDON

PRINTED AND PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE

To be purchased directly from H.M. STATIONERY OFFICE at the following addresses
Adastral House, Kingsway, London, W.C.2; 120, George Street, Edinburgh
York Street, Manchester; 1, St. Andrew's Crescent, Cardiff
15, Donegall Square West, Belfast
or through any Bookseller

1932

Price 4d. Net

Cmd. 4142

AGREEMENT BETWEEN HIS MAJESTY'S GOVERNMENT IN THE
UNITED KINGDOM AND THE SWISS FEDERAL COUNCIL
FOR RECIPROCAL EXEMPTION FROM TAXATION ON
PROFITS OR GAINS ARISING THROUGH AN AGENCY.

Berne, October 17, 1931.

[Ratifications exchanged at London, June 28, 1932.]

THE Government of the United Kingdom of Great Britain and Northern Ireland and the Swiss Federal Council, being desirous of concluding an Agreement for reciprocal exemption from taxation in certain cases of profits or gains arising through an agency and by this means of facilitating the conclusion of a general Agreement for the avoidance of double taxation, have appointed to that end as their plenipotentiaries :

The Government of the United Kingdom of Great Britain and Northern Ireland :

His Excellency Sir Howard William Kennard, His Britannic Majesty's Minister,

The Swiss Federal Council :

M. Giuseppe Motta, Federal Councillor, Chief of the Federal Political Department,

who having communicated to each other their full powers, found to be in due form, have agreed as follows :—

ARTICLE 1.

The Government of the United Kingdom of Great Britain and Northern Ireland undertake that

Le Conseil fédéral suisse et le Gouvernement du Royaume-Uni de Grande-Bretagne et d'Irlande du Nord, animés du désir de conclure une convention en vue d'exempter réciproquement de l'imposition dans certains cas les revenus ou bénéfices réalisés par des agences et de faciliter ainsi la conclusion d'une Convention générale en vue d'éviter la double imposition, ont nommé à cet effet pour plénipotentiaires :

Le Conseil fédéral suisse :

M. Giuseppe Motta, Conseiller fédéral, Chef du Département Politique fédéral,

Le Gouvernement du Royaume-Uni de Grande-Bretagne et d'Irlande du Nord :

Son Excellence Sir Howard William Kennard, Ministre de Sa Majesté Britannique.

Après s'être communiqué leurs pleins pouvoirs et les avoir reconnus en bonne et due forme, les plénipotentiaires sont convenus de ce qui suit :

ARTICLE 1^{er}.

Le Gouvernement du Royaume-Uni de Grande-Bretagne et d'Irlande du Nord fera en sorte

the profits or gains to which this Article relates shall, so long as the exemptions specified in Article 2 hereof remain effective, be exempted from Income-Tax (including sur-tax) chargeable in the United Kingdom for the year of assessment commencing on the sixth day of April, nineteen hundred and thirty, and for every subsequent year of assessment, and will take the necessary action under section seventeen of the Act of Parliament of the United Kingdom known as the Finance Act, 1930, with a view to giving the force of law to the exemption aforesaid.

The profits or gains to which this Article relates are any profits or gains arising, whether directly or indirectly, through an agency in the United Kingdom to a person who is resident in Switzerland and is not resident in the United Kingdom, unless the profits or gains either—

- (i) arise from the sale of goods from a stock in the United Kingdom; or
- (ii) accrue directly or indirectly through any branch or management in the United Kingdom or through an agency in the United Kingdom where the agent has and habitually exercises a general authority to negotiate and conclude contracts.

ARTICLE 2.

In Switzerland from the sixth day of April, nineteen hundred and thirty, and thereafter so long as the exemption specified in Article 1 hereof remains effective, the profits or gains to

[7378]

que les revenus et bénéfices auxquels s'applique le présent article soient, pour aussi longtemps que les exemptions spécifiées à l'article 2 ci-après produiront leurs effets, exemptés de l'Income tax (y compris la "sur-tax") perçue dans le Royaume-Uni pour l'année fiscale ayant commencé le 6 avril 1930 et pour chaque année fiscale subséquente; pour donner force de loi à cette exemption, il prendra les mesures nécessaires en vertu de l'article 17 de l'acte du Parlement du Royaume-Uni portant le titre de Finance Act 1930.

Sont considérés comme des revenus et bénéfices auxquels s'applique le présent article tous les revenus ou bénéfices qu'une personne domiciliée en Suisse et sans domicile dans le Royaume-Uni retire directement ou indirectement d'une agence dans le Royaume-Uni, à moins que les revenus ou bénéfices :

- (i) résultent de la vente de marchandises provenant d'un dépôt dans le Royaume-Uni, ou
- (ii) proviennent directement ou indirectement d'une succursale ou d'un établissement dans le Royaume-Uni ou d'une agence dans le Royaume-Uni, si l'agent possède et exerce habituellement des pleins pouvoirs généraux l'autorisant à traiter en vue de contrats et à conclure des contrats.

ARTICLE 2.

Les revenus et bénéfices auxquels s'applique le présent article seront exemptés en Suisse, avec effet dès le 6 avril 1930 et, dans la suite, pour aussi longtemps que l'exemption spécifiée à l'article 1^{er}

which this Article relates shall be exempted from all direct taxes on income, whether imposed by the Confederation, the Cantons or the Communes.

Further, from the sixth day of April, nineteen hundred and thirty, and thereafter so long as the exemption specified in Article 1 hereof remains effective, any property which is owned or possessed and employed in Switzerland by a person resident in the United Kingdom and not resident in Switzerland for the purpose of making profits or gains to which this Article relates shall be exempted from all direct taxes on property or capital, whether imposed by the Confederation, the Cantons or the Communes.

The profits or gains to which this Article relates are any profits or gains arising, whether directly or indirectly, through an agency in Switzerland to a person who is resident in the United Kingdom and is not resident in Switzerland, unless the profits or gains either—

- (i) arise from the sale of goods from a stock in Switzerland; or
- (ii) accrue directly or indirectly through any branch or management in Switzerland or through an agency in Switzerland where the agent has and habitually exercises a general authority to negotiate and conclude contracts.

The existing taxes in Switzerland to which this Article applies are those indicated in the Annex to this Agreement.

ci-dessus déploiera ses effets, de tous impôts directs sur le revenu perçus par la Confédération, les cantons et les communes.

En outre, avec effet dès le 6 avril 1930 et, dans la suite, pour aussi longtemps que l'exemption spécifiée à l'article 1^{er} ci-dessus sortira ses effets, toute fortune possédée et employée en Suisse par une personne domiciliée dans le Royaume-Uni et sans domicile en Suisse en vue de réaliser des revenus ou bénéfices auxquels s'applique le présent article sera exemptée de tous impôts directs sur la fortune ou sur le capital perçus par la Confédération, les cantons et les communes.

Sont considérés comme des revenus et bénéfices auxquels s'applique le présent article tous les revenus ou bénéfices qu'une personne domiciliée dans le Royaume-Uni et sans domicile en Suisse retire directement ou indirectement d'une agence en Suisse, à moins que les revenus ou bénéfices :

- (i) résultent de la vente de marchandises provenant d'un dépôt se trouvant en Suisse, ou
- (ii) proviennent directement ou indirectement d'une succursale ou d'un établissement en Suisse ou d'une agence en Suisse, si l'agent possède et exerce habituellement des pleins pouvoirs généraux l'autorisant à traiter en vue de contrats et à conclure des contrats.

Les impôts en vigueur en Suisse visés par le présent article sont ceux indiqués dans l'annexe à la présente convention.

ARTICLE 3.

For the purposes of this Agreement the word "person" includes any body of persons, corporate or not corporate, and a body corporate shall be regarded as resident in the United Kingdom if its business is managed and controlled in the United Kingdom and shall be regarded as resident in Switzerland if its business is managed and controlled in Switzerland.

ARTICLE 4.

This Agreement may be denounced at any time upon six months' notice being given by one Contracting Party to the other.

ARTICLE 5.

This Agreement shall be ratified and the instruments of ratification shall be exchanged at London as soon as possible. This Agreement shall take effect on the exchange of the instruments of ratification.

In witness whereof the above-named plenipotentiaries have signed the present Agreement and have affixed thereto their seals.

Done at Berne in duplicate in the English and French languages, the seventeenth day of October, one thousand nine hundred and thirty-one (17 October 1931).

(L.S.) H. W. KENNARD.
(L.S.) MOTTA.

ARTICLE 3.

La notion de "personne" au sens de la présente convention s'étend aussi aux sociétés. Une société est considérée comme domiciliée dans le Royaume-Uni si sa direction et le contrôle de ses opérations s'effectuent dans le Royaume-Uni. Elle est considérée comme domiciliée en Suisse si sa direction et le contrôle de ses opérations s'effectuent en Suisse.

ARTICLE 4.

La présente convention peut être dénoncée en tout temps, moyennant observation d'un délai de dénonciation de 6 mois, par chacune des parties contractantes.

ARTICLE 5.

La présente convention sera ratifiée et les instruments de ratification seront échangés le plus tôt possible, à Londres. Elle entrera en vigueur dès l'échange des instruments de ratification.

En foi de quoi les plenipotentiaries dont les noms figurent ci-dessus ont signé la présente convention et y ont apposé leur sceau.

Fait à Berne, en double exemplaire, en langue française et en langue anglaise, le dix-sept octobre mil neuf cent trente et un.

(L.S.) MOTTA.
(L.S.) H. W. KENNARD.

ANNEXE A LA CONVENTION.

I.—IMPÔTS DIRECTS DE LA CONFÉDÉRATION.

| NATURE DE L'IMPÔT. | BASES LÉGALES. |
|--|--|
| Vermögenssteuer } Erwerbssteuer } Kapitalsteuer (jurist. Personen) } | } phys. Personen } Bundesbeschluss betr. die neue ausserordentliche Kriegssteuer vom 28. September 1920. |

II.—IMPÔTS DIRECTS DES CANTONS.

Canton de Zurich.

| | |
|---|---|
| Einkommenssteuer Ergänzungssteuer (Vermögen) Ertrags- und Kapitalsteuer (für Aktiengesellschaften) | } Gesetz betr. die direkten Steuern vom 25. XI. 1917/19. II. 1922/2. XII. 1928. |
|---|---|

Canton de Berne.

| | |
|--|--|
| Vermögenssteuer Einkommenssteuer Zuschlagssteuer | } Gesetz über die direkten Staats- und Gemeindesteuern vom 7. VII. 1918/21. III. 1920/31. I. 1926. |
|--|--|

Canton de Lucerne.

| | |
|---|---|
| Einkommenssteuer } Vermögenssteuer } Kapitalsteuer } Ertragssteuer } } Physische Personen } Jurist. Personen } Personen | } Steuergesetz vom 22. IX. 1922/30. XI. 1927. } Armengesetz vom 29. XII. 1922. |
|---|---|

Canton d'Uri.

| | |
|---|---|
| Vermögenssteuer Einkommenssteuer Kopfsteuer | } Steuergesetz für den Kanton Uri vom 31. X. 1915/7. V. 1923. |
|---|---|

Canton de Schwyz.

| | |
|---|---|
| Vermögenssteuer Steuer auf Leibrenten u. Pensionen Kopfsteuer | } Steuergesetz für den Kanton Schwyz vom 10. IX. 1854. Gesetz betreffend die Besteuerung der Transportanstalten, Warenlager und dergl. vom 9. VIII. 1890. |
|---|---|

Canton d'Unterwald-le-Haut.

| | |
|---|---|
| Vermögenssteuer Einkommenssteuer Kopfsteuer | } Steuergesetz vom 26. IV. 1908/25. IV. 1920. |
|---|---|

Canton d'Unterwald-le-Bas.

| | |
|--|----------------------------|
| Vermögenssteuer Erwerbssteuer Kopfsteuer | } Gesetz vom 24. IV. 1921. |
|--|----------------------------|

Canton de Glaris.

| | |
|--|--|
| Vermögenssteuer Personalsteuer (fest) | } Gesetz über das Landessteuerwesen des Kantons Glarus vom 1. V. 1904/5. V. 1918/11. V. 1919/2. V. 1920/1. V. 1927/4. V. 1930. |
| Erwerbssteuer | |
| Vermögenssteuer Kopfsteuer | } Gesetz betr. Erhebung einer Landessteuer für Schulzwecke vom 11. V. 1919. |
| Kapitalsteuer (ev. Immobiliensteuer) | } Gesetz betr. die Besteuerung der anonymen Erwerbsgesellschaften vom 6. V. 1917. |

NATURE DE L'IMPÔT.

BASES LÉGALES.

Canton de Zoug.

| | |
|---|--|
| Vermögenssteuer Einkommens- und Erwerbssteuer Kopfsteuer Aktivbürgersteuer Patentsteuer | } Gesetz über die Bestreitung der Staatsauslagen vom 28. XII. 1896/17. XI. 1921/15. V. 1930. |
|---|--|

Canton de Fribourg.

| | |
|--|---|
| Impôt sur la fortune Impôt sur le produit du travail Impôt sur le capital et le bénéfice des personnes morales | } Loi sur l'impôt du 24. XI. 1919/7. V. 1926/16. V. 1929. |
|--|---|

Canton de Soleure.

| | |
|-------------------------------------|--|
| Einkommenssteuer Vermögenssteuer | } Gesetz betr. die direkte Steuer vom 17. III. 1895/21. I. 1917/4. V. 1919/29. III. 1925/23. II. 1930. |
|-------------------------------------|--|

Canton de Bâle-Ville.

| | |
|-------------------------------------|---|
| Einkommenssteuer Vermögenssteuer | } Gesetz betr. die direkten Steuern vom 6. IV. 1922. |
| Kapitalsteuer Ertragssteuer | } Gesetz betr. die Besteuerung der anonymen Erwerbsgesellschaften vom 23. VI. 1921. |

Canton de Bâle-Campagne.

| | |
|-------------------------------------|------------------------------|
| Vermögenssteuer Einkommenssteuer | } Gesetz vom 20. VIII. 1928. |
|-------------------------------------|------------------------------|

Canton de Schaffhouse.

| | |
|---|--|
| Vermögenssteuer Einkommenssteuer Kapitalsteuer Ertragssteuer Personalsteuer | } Gesetz über die direkten Steuern vom 26. VIII. 1919/25. V. 1927. |
|---|--|

Canton d'Appenzell Rh.-Ext.

| | |
|--|-----------------------------------|
| Vermögenssteuer Einkommenssteuer Personalsteuer (fest) | } Steuergesetze vom 25. IV. 1897. |
|--|-----------------------------------|

Canton d'Appenzell Rh.-Int.

| | |
|---|--|
| Vermögenssteuer Erwerbssteuer Armensteuer (von Vermögen, Erwerb und der Person) | } Steuergesetz vom 12. X. 1919/27. IV. 1924. |
|---|--|

Canton de St.-Gall.

| | |
|--|---|
| Vermögenssteuer Einkommenssteuer Personalsteuer (fest) | } Gesetz betr. die direkten Staatssteuern vom 24. XI. 1903/30. XI. 1916/24. V. 1918/15. XI. 1928. |
|--|---|

Canton des Grisons.

| | |
|---|--|
| Vermögenssteuer Erwerbssteuer Kopfsteuer (fest) | } Steuergesetz für den Kanton Graubünden vom 23. VI. 1918. |
|---|--|

Canton d'Argovie.

| | |
|---|---|
| Vermögenssteuer Erwerbssteuer Spezialsteuer auf Aktiengesellschaften, Kommanditaktiengesellschaften und Erwerbsgenossenschaften | } Gesetz über den Bezug von Vermögens- und Einkommenssteuern zu Staatszwecken vom 11. III. 1865/18. II. 1925. Gesetz über die Besteuerung der Aktiengesellschaften und Erwerbsgenossenschaften vom 15. IX. 1910. |
|---|---|

NATURE DE L'IMPÔT.

BASES LÉGALES.

Canton de Thurgovie.

| | | |
|---|---|--|
| Vermögenssteuer Einkommenssteuer Personalsteuer | } | Gesetz betr. das Steuerwesen vom 15. 11. 1898. |
|---|---|--|

Canton du Tessin.

| | | |
|---|---|--|
| Imposta sulla sostanza Imposta sulla rendita Tassa scolastica | } | Legge tributaria del Ct. Ticino dell' 11. XII. 1907 colle modificazioni susseguenti. Decreto legislativo sull' onorario dei docenti delle scuole comunali e cantonali del 24 agosto 1915. |
|---|---|--|

Canton de Vaud.

| | | | | |
|--|---|--|---|--|
| Impôt sur la fortune Impôt sur le produit du travail Taxe sur les étrangers qui ne sont pas nés dans le canton de Vaud et qui n'exercent et n'y ont jamais exercé d'activité lucrative | } | Loi d'impôt sur la fortune et le produit du travail du 24. I. 1923/24. XI. 1926/14. II. 1928/27. XI. 1928. | | |
| Droits de patente | | | } | Loi soumettant à une patente diverses sociétés ayant leur siège dans le canton ou y exerçant une activité du 22. I. 1919. Loi annuelle sur l'impôt. |
| Taxe personnelle | | | | |

Canton du Valais.

| | | |
|--|---|--|
| Impôt sur la fortune Impôt sur le revenu Impôt sur l'industrie | } | Loi des finances du 10. XI. 1903 Loi du 19. V. 1899 sur le contrôle de l'impôt mobilier. Décret du 15. I. 1921. |
|--|---|--|

Canton de Neuchâtel.

| | | |
|--|---|---|
| Impôt sur la fortune Impôt sur les ressources | } | Loi sur l'impôt direct du 30. IV. 1903 avec les modifications subséquentes. |
|--|---|---|

Canton de Genève.

| | | |
|---|---|--|
| Impôt sur le revenu Impôt sur la fortune Impôt sur le bénéfice Impôt sur le capital Impôt complémentaire sur la valeur des immeubles Impôt sur la plus-value immobilière Taxe personnelle | } | Personnes physiques Personnes morales Loi sur les contributions publiques du 24. III. 1923/24. XII. 1924/9. III. 1927/4. V. 1927/1. XII. 1928. |
|---|---|--|

III.—IMPÔTS DIRECTS DES DISTRICTS ET DES COMMUNES.

Canton de Zurich.

| | | |
|--|---|--|
| Einkommenssteuer Ergänzungssteuer Ertragssteuer Kapitalsteuer Personalsteuer Liegenchaftssteuer Grundstückgewinnsteuer | } | Gesetz betreffend die direkten Steuern vom 25. XI. 1917/19. II. 1922/2. XII. 1928. |
|--|---|--|

NATURE DE L'IMPÔT.

BASES LÉGALES.

Canton de Berne.

| | | |
|--|---|--|
| Vermögenssteuer | } | Gesetz über die direkten Staats- und Gemeindesteuern vom 7. VII. 1918. |
| Einkommenssteuer | | |
| Zuschlagssteuer | | |
| Aktivbürgersteuer (variable) | | |
| Besondere Erwerbssteuer (Saisonsteuer) | | |

Canton de Lucerne.

| | | |
|-------------------|---------------|--|
| Einkommenssteuer | } Physische | } Steuergesetz vom 22. IX. 1922/30. XI. 1927. |
| Vermögenssteuer | | |
| Kapitalsteuer | } Juristische | } Armengesetz vom 29. XII. 1922. |
| Ertragssteuer | | |
| Wertzuwachssteuer | | } Steuergesetz vom 28. VII. 1919 (Art. 20-38). |

Canton d'Uri.

| | | |
|------------------|---|---|
| Vermögenssteuer | } | Verordnung über das Steuerwesen der Gemeinden vom 24. XI. 1892/10. III. 1903. |
| Einkommenssteuer | | |
| Kopfsteuer | | |

Canton de Schwyz.

| | | |
|-----------------------|-------|---|
| Vermögenssteuer | } und | } Steuergesetz für den Kanton Schwyz vom 10. IX. 1854/17. VII. 1884/19. X. 1890. |
| Steuer auf Leibrenten | | |
| Pensionen | | |
| Kopfsteuer | | |
| Handänderungssteuer | | |
| | | Gesetz betr. die fakultative Handänderungssteuer zu Gunsten der Gemeinden vom 4. XII. 1920. |

Canton d'Unterwald-le-Haut.

| | | |
|------------------|---|---|
| Vermögenssteuer | } | } Steuergesetz vom 26. IV. 1908/25. IV. 1920. |
| Einkommenssteuer | | |
| Kopfsteuer | | |

Canton d'Unterwald-le-Bas.

| | | |
|-----------------|---|----------------------------|
| Vermögenssteuer | } | } Gesetz vom 24. IV. 1921. |
| Erwerbssteuer | | |
| Kopfsteuer | | |

Canton de Glaris.

| | | |
|--------------------|---|---|
| Haushaltungssteuer | } | } Gesetz über die Erhebung von Gemeindesteuern vom 27. V. 1877. |
| Vermögenssteuer | | |
| Kopfsteuer | | |
| | | |
| | | Gesetz betr. die Erhebung von Vermögens- und Kopfsteuern für Schulzwecke vom 27. V. 1877. |

Canton de Zoug.

| | | |
|--------------------|---|--|
| Vermögenssteuer | } | } Gesetz betr. das Gemeindewesen vom 20. XII. 1876. |
| Erwerbssteuer | | |
| Patentsteuer | | |
| Haushaltungssteuer | | |
| Kopfsteuer | | |
| Kirchensteuer | | } Gesetz betr. Steuerberechtigung der Kirchgemeinden des Kantons Zug vom 12. XI. 1908. |

Canton de Fribourg.

| | | |
|--|---|--|
| Impôt sur la fortune | } | Loi sur les impôts communaux et paroissiaux du 7 mai 1926. |
| Impôt sur le produit du travail | | |
| Impôt sur le capital et le bénéfice des sociétés anonymes et des sociétés coopératives | | |
| Contribution immobilière | | |
| Impôt personnel | | |
| Impôt sur les bénéfices immobiliers | | |

Canton de Soleure.

| | | |
|--------------------|---|--|
| Einkommenssteuer | } | Gesetz über die Organisation des Gemeindewesens vom 28. X. 1871. |
| Vermögenssteuer | | |
| Personalsteuer | | |
| Haushaltungssteuer | | |

Canton de Bâle-Ville.

| | | |
|---|---|--|
| Einkommenssteuer | } | Steuerreglement für die Einwohnergemeinde Riehen vom 3. VI. 1923. |
| Vermögenssteuer | | |
| Mehrwertsteuer auf Liegenschaften (wird als Einkommenssteuer erhoben) | } | Steuerreglement der Einwohnergemeinde Bettingen v. 2. II. 1910. Steuerordnung der evang. reformierten Kirchgemeinde vom 14. XI. 1923. |
| Personalsteuer | | |
| Liegenschaftssteuer | | |
| Gebäudesteuer | | |
| Kirchensteuer | | |

Canton de Bâle-Campagne.

| | | |
|---|---|--|
| Vermögenssteuer | } | Gemeindegesez vom 14. III. 1881, §§ 137-153. Gesetz vom 20. VIII. 1928. |
| Einkommenssteuer | | |
| Vorausleistung (Haushaltungs- und Personalsteuer) | | |

Canton de Schaffhouse.

| | | |
|------------------|---|--|
| Vermögenssteuer | } | Gesetz über die direkten Steuern vom 26. VIII. 1919/25. V. 1927. |
| Einkommenssteuer | | |
| Kapitalsteuer | | |
| Ertragssteuer | | |
| Personalsteuer | | |

Canton d'Appenzell Rh.-Ext.

| | | |
|------------------|---|-------------------------------|
| Vermögenssteuer | } | Steuergesez vom 25. IV. 1897. |
| Einkommenssteuer | | |

Canton d'Appenzell Rh.-Int.

| | | |
|--------------------|---|---|
| Vermögenssteuer | } | Steuergesez vom 12. X. 1919/27. IV. 1924. |
| Erwerbssteuer | | |
| Grundstücksteuer | | |
| Personalsteuer | | |
| Haushaltungssteuer | | |

Canton de St.-Gall.

| | | |
|--------------------|---|--|
| Vermögenssteuer | } | Gesetz betr. das Steuerwesen der Gemeinden vom 17. XI. 1858. Nachtragsgesez vom 30. XI. 1916. |
| Einkommenssteuer | | |
| Haushaltungssteuer | | |

NATURE DE L'IMPÔT.

BASES LÉGALES.

Canton des Grisons.

| | |
|---|---|
| Vermögenssteuer | } Les communes du canton des Grisons sont autonomes en matière d'impôt. |
| Erwerbssteuer | |
| Virilststeuer (feste Kopfsteuer) | |
| Haushaltungssteuer | |
| Grundsteuer | |
| Eventl. noch andere Steuern auf Vermögen und Erwerb | |

Canton d'Argovie.

| | |
|-----------------|---|
| Vermögenssteuer | } Gesetz über die Verwendung der Gemeindgüter und Gemeindesteuern vom 30. XI. 1866. |
| Erwerbssteuer | |
| | } Gesetz betr. Steuererleichterungen und Steuerzuschläge vom 18. II. 1925. |

Canton de Thurgovie.

| | |
|------------------|---|
| Vermögenssteuer | } Gesetz betreffend das Steuerwesen vom 15. II. 1898. |
| Einkommenssteuer | |
| Personalsteuer | |

Canton du Tessin.

| | |
|--------------------------|--|
| Imposta sulla sostanza | } Legge tributaria del Cantone Ticino dell' 11. XII. 1907 colle modificazioni susseguenti. |
| Imposta sulla rendita | |
| Il focatico | |
| Il testatico | |
| Tassa personale speciale | |

Canton de Vaud.

| | |
|---------------------------------|--|
| Impôt sur la fortune | } Lois sur les impositions communales du 19. V. 1925/14. II. 1928. |
| Impôt sur le produit du travail | |
| Impôt foncier | |
| Impôt sur les loyers | |
| Impôt personnel | |
| Taxe des étrangers | |

Canton du Valais.

| | |
|-----------------------------------|--|
| Impôt sur le capital et le revenu | } Loi des finances du 10. XI. 1903. Loi du 29. XI. 1886/14. XI. 1922 sur la répartition des charges municipales et des travaux publics dans les communes. |
| Impôt sur l'industrie | |
| Taxe du ménage | |

Canton de Neuchâtel.

| | |
|--|---|
| Impôt sur la fortune | } Loi sur les impositions municipales du 29. X. 1885 avec les modifications subséquentes. Décret du 20. XI. 1917 portant revision des articles 1-4 de la loi sur les impositions municipales du 29. X. 1885. |
| Impôt sur les ressources | |
| Impôt sur le revenu brut ou la valeur locative des immeubles | |
| Impôt sur la valeur du loyer ou du fermage | |

Canton de Genève.

| | |
|--|---|
| Impôt sur le revenu | } Loi sur les contributions publiques du 24 mars 1923/24. XII. 1924/9. III. 1927/4. V. 1927/1. XII. 1928. |
| Impôt sur la fortune | |
| Impôt sur le bénéfice | |
| Impôt sur le capital | |
| Taxe professionnelle fixe sur les commerces, industries et professions | |
| | |

ANNEX TO THE CONVENTION.

(Translation.)

I.—DIRECT TAXES IMPOSED BY THE FEDERATION.

| NATURE OF TAX. | LEGAL AUTHORITY. |
|-----------------------------------|--|
| Tax on property | } Federal decree of 28th September, 1920, regarding the new federal war tax extraordinary. |
| Earned income tax | |
| Tax on capital (Corporate bodies) | |

II.—DIRECT TAXES IMPOSED BY CANTONS.

Canton of Zurich.

| | |
|---|--|
| Income tax | } Laws on direct taxation of 25th November, 1917, 19th February, 1922, 2nd December, 1928. |
| Complementary tax on property | |
| Tax on profits and capital (for joint stock companies) | |

Canton of Berne.

| | |
|-----------------|--|
| Tax on property | } Cantonal and Communal laws on direct taxation of 7th July, 1918, 21st March, 1920, and 31st January, 1926. |
| Income tax | |
| Additional tax | |

Canton of Lucerne.

| | | | | |
|-----------------|---------------|--|--------------------|------------------------------------|
| Income tax | } Individuals | } Laws on taxation of 22nd September, 1922, and 30th November, 1927. | | |
| Tax on property | | | | |
| Tax on capital | | | } Corporate bodies | } Poor law of 29th December, 1922. |
| Tax on profits | | | | |

Canton of Uri.

| | |
|-----------------|--|
| Tax on property | } Law on taxation of the Canton of Uri of 31st October, 1915, and 7th May, 1923. |
| Income tax | |
| Capitation tax | |

Canton of Schwyz.

| | |
|-----------------------|---|
| Tax on property | } Law on taxation of the Canton of Schwyz of 10th September, 1854. Law on taxation of transport firms and warehouses, &c., of 9th July, 1890. |
| Tax on life annuities | |
| pensions | |
| Capitation tax | |

Canton of Upper Unterwald.

| | |
|-----------------|--|
| Tax on property | } Taxation laws of 26th April, 1908, and 25th April, 1920. |
| Income tax | |
| Capitation tax | |

Canton of Lower Unterwald.

| | |
|-------------------|----------------------------|
| Tax on property | } Law of 24th April, 1921. |
| Earned income tax | |
| Capitation tax | |

Canton of Glaris.

| | |
|---|---|
| Tax on property | } Laws of Cantonal taxation of the Canton of Glaris of 1st May, 1904, 5th May, 1918, 11th May, 1919, 2nd May, 1920, 1st May, 1927, 4th May, 1930. |
| Personal tax (fixed) | |
| Earned income tax | |
| | } Law regarding earned income tax of Canton of Glaris of 2nd May, 1920. |
| | |
| Tax on property | } Law regarding the imposition of a Cantonal tax for education purposes of 11th May, 1919. |
| Capitation tax | |
| Tax on capital (Alternatively Real Property tax) | } Law on the taxation of companies trading for profit of 6th May, 1917. |

NATURE OF TAX.

LEGAL AUTHORITY.

Canton of Zug.

| | | |
|----------------------------------|---|--|
| Tax on property | } | Cantonal budgetary laws of 28th December, 1896, 17th November, 1921, and 15th May, 1930. |
| Income tax and earned income tax | | |
| Capitation tax | | |
| Civic capitation tax | | |
| Patent tax | | |

Canton of Fribourg.

| | | |
|--|---|--|
| Tax on property | } | Taxation laws of 24th November, 1914, 7th May, 1926, 16th May, 1929. |
| Earned income tax | | |
| Tax on capital and profits of corporate bodies | | |
| | | |

Canton of Solothurn.

| | | |
|-----------------|---|--|
| Income tax | } | Laws on direct taxation of 17th March, 1895, 21st January, 1917, 4th May, 1919, 29th March, 1925, 23rd February, 1930. |
| Tax on property | | |

Canton of Basle (Urban).

| | | |
|-----------------|---|--|
| Income tax | } | Law on direct taxation of 6th April, 1922. |
| Tax on property | | |
| Tax on capital | | |
| Tax on profits | | |

Canton of Basle (Rural).

| | | |
|-----------------|---|-------------------------|
| Tax on property | } | Law of 20th July, 1928. |
| Income tax | | |

Canton of Schaffhausen.

| | | |
|-----------------|---|---|
| Tax on property | } | Laws on direct taxation of 26th July, 1919, and 25th May, 1927. |
| Income tax | | |
| Tax on capital | | |
| Tax on profits | | |
| Personal tax | | |

Canton of Appenzell (Outer Rhoden).

| | | |
|----------------------|---|--------------------------------------|
| Tax on property | } | Law on taxation of 25th April, 1897. |
| Income tax | | |
| Personal tax (fixed) | | |

Canton of Appenzell (Inner Rhoden).

| | | |
|--|---|--|
| Tax on property | } | Taxation laws of 12th October, 1919, and 27th April, 1924. |
| Earned income tax | | |
| Poor tax | | |
| (on property, earned income and individuals) | | |
| | | |

Canton of St. Gall.

| | | |
|----------------------|---|--|
| Tax on property | } | Laws on cantonal direct taxation of 24th November, 1903, 30th November, 1916, 24th May, 1918, 15th November, 1918. |
| Income tax | | |
| Personal tax (fixed) | | |

Canton of the Grisons.

| | | |
|------------------------|---|---|
| Tax on property | } | Taxation law of the Canton of the Grisons of 23rd June, 1918. |
| Earned income tax | | |
| Capitation tax (fixed) | | |

| NATURE OF TAX. | LEGAL AUTHORITY. | |
|---|------------------|--|
| <i>Canton of Aargau.</i> | | |
| Tax on property | { | Laws on the taxation of capital and income for Cantonal purposes, 11th March, 1865, and 18th February, 1925. |
| Earned income tax | | |
| Special tax on joint stock companies and limited companies and co-operative societies trading for profit | | |
| <i>Canton of Thurgau.</i> | | |
| Tax on property | } | Law on taxation of 15th February, 1898. |
| Income tax | | |
| Personal tax | | |
| <i>Canton of Ticino.</i> | | |
| Tax on property | { | Taxation law of the Canton of Ticino of 11th December, 1907, as subsequently amended. |
| Income tax | | |
| Education tax | } | Legislative decree on the salaries of the teaching staff of communal and cantonal schools of 24th July, 1915. |
| | | |
| <i>Canton of Vaud.</i> | | |
| Tax on property | } | Taxation laws on capital and earned income of 24th January, 1923, 24th November, 1926, 14th February, 1928, and 27th November, 1928. |
| Earned income tax | | |
| Tax on foreigners not born in the Canton of Vaud who do not and have never carried on any occupation for profit | | |
| Licence fees | } | Law of 22nd January, 1919, rendering public companies situate in the Canton or trading therein liable to obtain licence. |
| Personal tax | | |
| | | Annual law on taxation. |
| <i>Canton of the Valais.</i> | | |
| Tax on property | } | Finance law of 10th November, 1903. |
| Income tax | | |
| Tax on industry | | |
| | | Law of 19th May, 1899, on the control of personal property. |
| | | Decree of 15th January, 1921. |
| <i>Canton of Neuchâtel.</i> | | |
| Tax on property | } | Law on direct taxation of 30th April, 1903, with subsequent amendments. |
| Income tax | | |
| <i>Canton of Geneva.</i> | | |
| Income tax | } | Laws on public taxation of 24th March, 1923, 24th December, 1924, 9th March, 1927, 4th May, 1927, and 1st December, 1928. |
| Tax on property | | |
| Tax on profits | | |
| Tax on capital | | |
| Complementary tax on the value of real estate | | |
| Tax on the capital appreciation of real estate | | |
| Personal tax | | |

III.—DIRECT TAXES IMPOSED BY DISTRICTS AND COMMUNES.

NATURE OF TAX.

LEGAL AUTHORITY.

Canton of Zurich.

| | | |
|--|---|--|
| Income tax | } | Laws on direct taxation of 25th November, 1917, 19th February, 1922, and 2nd December, 1928. |
| Complementary tax | | |
| Tax on profits | | |
| Tax on capital | | |
| Personal tax | | |
| Tax on real estate | | |
| Tax on the capital appreciation of real estate (imposed on sale) | | |

Canton of Berne.

| | | |
|--|---|---|
| Tax on property | } | Law on direct taxation of Canton and of Communes of 7th July, 1918. Law on ecclesiastical organisation in the Canton of Berne of 18th January, 1874. Decree on taxation for the benefit of religious cults of 2nd December, 1876. |
| Income tax | | |
| Additional tax | | |
| Civic capitation tax (variable) | | |
| Special income tax (imposed on seasonal workers) | | |

Canton of Lucerne.

| | | |
|--|--------------------|--|
| Earned income tax | } Individuals | { Taxation law of 22nd September, 1922, and 30th November, 1927. |
| Tax on property | | |
| Tax on capital | } Corporate bodies | Poor law of 29th December, 1922. |
| Tax on profits | | |
| Tax on the capital appreciation of real property (imposed on sale) | | Law of taxation of 28th July, 1919 (articles 20-38). |

Canton of Uri.

| | | |
|-----------------|---|---|
| Tax on property | } | Decreets on communal taxation of 24th November, 1892, and 10th March, 1903. Decree on taxation for the benefit of religious cults or parochial tax of 27th November, 1918. |
| Income tax | | |
| Capitation tax | | |

Canton of Schwyz.

| | | |
|------------------------------------|---|---|
| Tax on property | } | Taxation laws of the Canton of Schwyz of 10th September, 1854, 17th July, 1884, and 19th October, 1890. Law on taxation of transport companies, warehousing companies, &c., of 9th August, 1890. Law regarding optional taxation on sale of property imposed by Communes of 4th December, 1920. |
| Tax on life annuities and pensions | | |
| Capitation tax | | |
| Tax on sales of property | | |

Canton of Upper Unterwald.

| | | |
|-----------------|---|---|
| Tax on property | } | Taxation law of 26th April, 1908, and 25th April, 1920. |
| Income tax | | |
| Capitation tax | | |

Canton of Lower Unterwald.

| | | |
|-------------------|---|--------------------------|
| Tax on property | } | Law of 24th April, 1921. |
| Earned income tax | | |
| Capitation tax | | |

Canton of Glaris.

| | | |
|-----------------|---|---|
| Household tax | } | Law on the collection of communal taxes of 27th May, 1877. Law regarding the taxation of capital, capitation taxes and household taxes for religious purposes of 27th May, 1877. Law regarding the taxation of capital and capitation taxes for educational purposes of 27th May, 1877. |
| Tax on property | | |
| Capitation tax | | |
| | | |

| NATURE OF TAX. | LEGAL AUTHORITY. |
|--|--|
| | <i>Canton of Zug.</i> |
| Tax on property | } Law regarding the communes of 20th December, 1876. |
| Earned income tax | |
| Patent tax | |
| Household tax | |
| Capitation tax | |
| Church tax | } Law authorising parishes of the Canton of Zug to collect taxes of 12th November, 1908. |
| | <i>Canton of Fribourg.</i> |
| Tax on property | } Law regarding communal and parochial taxation of 7th May, 1926. |
| Earned income tax | |
| Tax on capital and the profits of joint stock companies and co-operative societies | |
| Tax on real estate | |
| Personal tax | |
| Tax on profits from real estate | |
| | <i>Canton of Solothurn.</i> |
| Income tax | } Law on the organisation of Communes of 28th October, 1871. |
| Tax on property | |
| Personal tax | |
| Household tax | |
| | <i>Canton of Basle (Urban).</i> |
| Income tax | } Bye-law on taxation in the rural district of Riehen of 3rd June, 1923. |
| Tax on property | |
| Tax on the capital appreciation of real estate (levied as income tax) | } Bye-law on taxation in the rural district of Bettingen of 2nd February, 1910. Fiscal decree of the parochial (Reformed Evangelical) commune of 14th November, 1923. |
| Personal tax | |
| Tax on real property | |
| Church tax | |
| | <i>Canton of Basle (Rural).</i> |
| Tax on property | } Law on communes of 14th March, 1881, paras. 137-153. Law of 20th August, 1928. |
| Income tax | |
| Household and personal tax (Vorausleistung) | |
| | <i>Canton of Schaffhausen.</i> |
| Tax on property | } Laws on direct taxation of 26th August, 1919, and 25th May, 1927. |
| Income tax | |
| Tax on capital | |
| Tax on profits | |
| Personal tax | |
| | <i>Canton of Appenzell (Outer Rhoden).</i> |
| Tax on property | } Taxation law of 25th April, 1897. |
| Income tax | |
| | <i>Canton of Appenzell (Inner Rhoden).</i> |
| Tax on property | } Taxation laws of 12th October, 1919, and 27th April, 1924. |
| Earned income tax | |
| Tax on real estate | |
| Personal tax | |
| Household tax | |

NATURE OF TAX.

LEGAL AUTHORITY.

Canton of St. Gall.

| | | |
|-----------------|---|---|
| Tax on property | } | Law on communal taxes of 17th November, 1858. Additional law of 30th November, 1916. |
| Income tax | | |
| Household tax | | |

Canton of the Grisons.

| | | |
|---|---|--|
| Tax on property | } | (The communes of the Canton of the Grisons are independent in the matter of taxation.) |
| Earned income tax | | |
| Fixed capitation tax | | |
| Household tax | | |
| Land tax | | |
| Additional taxes on property and earned income will be leviable as required | | |

Canton of Aargau.

| | | |
|-------------------|---|--|
| Tax on property | } | Law regarding the employment of communal property and communal taxes of 30th November, 1866. |
| Earned income tax | | |
| | } | Law on reduction of fiscal taxes and supplementary taxation of 18th February, 1925. |
| | | |

Canton of Thurgau.

| | | |
|-----------------|---|--------------------------------------|
| Tax on property | } | Taxation law of 15th February, 1898. |
| Income tax | | |
| Personal tax | | |

Canton of Ticino.

| | | |
|----------------------|---|---|
| Tax on property | } | Taxation law of Canton of Ticino of 11th December, 1907, as subsequently amended. |
| Income tax | | |
| Hearth tax | | |
| Capitation tax | | |
| Special personal tax | | |

Canton of Vaud.

| | | |
|-------------------|---|---|
| Tax on property | } | Laws on communal taxation of 19th May, 1925, and 14th February, 1928. |
| Earned income tax | | |
| Land tax | | |
| Rent tax | | |
| Personal tax | | |
| Foreigners' tax | | |

Canton of the Valais.

| | | |
|---------------------------|---|--|
| Tax on capital and income | } | Finance law of 10th November, 1930. Laws of 29th November, 1886, and 14th November, 1922, on the distribution of taxes for municipal purposes and for public works within the communes. |
| Tax on industry | | |
| Household tax | | |

Canton of Neuchâtel.

| | | |
|---|---|---|
| Tax on property | } | Law on municipal taxation of 29th October, 1885, as subsequently amended. Decree of 20th November, 1917, revising articles 1-4 of the law on municipal taxation of 29th October, 1885. |
| Income tax | | |
| Tax on gross revenue or rental value of real estate | | |
| Tax on rents (including farm rents) | | |

Canton of Geneva.

| | | |
|---|---|---|
| Income tax | } | Laws on public taxation of 24th March, 1923, 24th December, 1924, 9th March, 1927, 4th May, 1927, and 1st December, 1928. |
| Tax on property | | |
| Tax on profits | | |
| Tax on capital | | |
| Fixed professional tax on trade, industry and professions | | |

Sir H. W. Kennard to M. Motta.

British Legation,

M. le Conseiller Fédéral,

Berne, October 17, 1931.

WITH reference to the Agreement signed this day, for the reciprocal exemption from double taxation of certain profits arising from trade carried on through agents, I have the honour, under instructions from His Majesty's Principal Secretary of State for Foreign Affairs, to give your Excellency the two following assurances desired by the Swiss Federal Council in regard to the application of that Agreement in the United Kingdom:—

- (a) Under the law in force in the United Kingdom, profits or gains accruing to a person, resident in Switzerland and not resident in the United Kingdom, from sales under contracts, entered into in Switzerland from offers accepted in Switzerland, of goods stocked in the United Kingdom are not liable to United Kingdom Income Tax (including Surtax) even though the offers of purchase have been obtained by an agent of the Swiss principal in the United Kingdom and transmitted by him to such principal for acceptance.
- (b) With reference to the meaning of the word "controlled" in connexion with bodies corporate in Article 3 of the Agreement, this word does not include the control exercised by the majority of shareholders; the two words "managed and controlled" in the article are intended to be read as a whole and connote the effective management, or what is sometimes called the real centre of management, of the business. The expression "managed and controlled" in this connexion is one which is well understood in this sense in United Kingdom Income Tax law.

2. I have the honour to request your Excellency to inform me if the Swiss Federal Council are satisfied with these assurances.

3. I have the honour to add that His Majesty's Government have no objection to the publication of the contents of this Note if the Federal Council so desire.

I avail myself, &c.

HOWARD KENNARD.

M. Motta to Sir H. W. Kennard.

M. le Ministre,

Berne, le 17 octobre 1931.

ME référant à la convention signée aujourd'hui, en vue d'exempter réciproquement de la double imposition dans certains cas les bénéfices résultant du commerce fait au moyen d'agents, j'ai l'honneur d'accuser réception à votre Excellence de la note par laquelle il a été donné au Conseil fédéral les assurances suivantes au sujet de l'application de cette convention dans le Royaume-Uni :

- (a) Suivant les lois en vigueur dans le Royaume-Uni, ne sont pas soumis à l'Income tax (y compris la "surtax") les revenus et bénéfices qu'une personne domiciliée en Suisse et sans domicile dans le Royaume-Uni retire de ventes résultant de contrats passés en Suisse à la suite d'offres, acceptées en Suisse, de marchandises en dépôt dans le Royaume-Uni, même lorsque les offres d'achat ont été obtenues dans le Royaume-Uni par un agent du commerçant suisse et transmises par lui à ce dernier pour l'acceptation.
- (b) En ce qui concerne la signification du terme "contrôle," employé en relation avec les sociétés dont parle l'article 3 de la convention, ce terme ne comprend pas le contrôle exercé par la majorité des possesseurs de parts sociales; les deux termes "direction" et "contrôle" ("managed and controlled") contenus dans cet article doivent être considérés comme un tout et visent la direction effective ou ce qu'on nomme quelquefois le centre réel de la direction de l'entreprise. L'expression "managed and controlled" ainsi comprise est bien connue en ce sens dans la loi sur l'Income tax du Royaume-Uni.

Tout en remerciant votre Excellence de cette obligeante communication, j'ai l'honneur de vous faire connaître que le Conseil fédéral a pris acte de la déclaration qui précède.

Veuillez agréer, &c.

MOTTA.

(Translation.)

M. le Ministre,

Berne, October 17, 1931.

WITH reference to the Agreement signed this day, for the reciprocal exemption from double taxation of certain profits arising from trade carried on through agents, I have the honour to acknowledge the receipt of your Excellency's note giving assurances to the Federal Council in regard to the application of that Agreement in the United Kingdom:—

- (a) Under the law in force in the United Kingdom, profits or gains accruing to a person, resident in Switzerland and

not resident in the United Kingdom, from sales under contracts, entered into in Switzerland from offers accepted in Switzerland, of goods stocked in the United Kingdom are not liable to United Kingdom Income Tax (including Surtax) even though the offers of purchase have been obtained by an agent of the Swiss principal in the United Kingdom and transmitted by him to such principal for acceptance.

- (b) With reference to the meaning of the word "contrôle" in connexion with bodies corporate in Article 3 of the Agreement, this word does not include the control exercised by the majority of shareholders; the two words "direction" and "contrôle" ("managed and controlled") in the article are intended to be read as a whole and connote the effective management, or what is sometimes called the real centre of management, of the business. The expression "managed and controlled" in this connexion is one which is well understood in this sense in United Kingdom Income Tax law.

In thanking your Excellency for this communication, I have the honour to inform you that the Federal Council take act of this declaration.

Accept, &c.

MOTTA.