



Treaty Series No. 31 (1958)

Exchange of Notes

between the Government of the
United Kingdom of Great Britain and Northern Ireland
and the Swiss Federal Council

abrogating the Declaration of August 27, 1872
concerning Death Duties in the
Canton de Vaud

London, December 24, 1957

*Presented to Parliament by the Secretary of State for Foreign Affairs
by Command of Her Majesty
September 1958*

LONDON
HER MAJESTY'S STATIONERY OFFICE
FOURPENCE NET

EXCHANGE OF NOTES BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE SWISS FEDERAL COUNCIL ABROGATING THE DECLARATION OF AUGUST 27, 1872, CONCERNING DEATH DUTIES IN THE CANTON DE VAUD

No. 1

The Swiss Ambassador at London to the Secretary of State for Foreign Affairs

*Swiss Embassy, London,
24th December, 1957.*

Your Excellency,

I have the honour to inform Your Excellency that the competent authorities of the Canton de Vaud have expressed the desire that the Declaration signed at Berne on 27th of August, 1872,⁽¹⁾ between the Federal Council of the Swiss Confederation, acting in the name of the Canton de Vaud, and the Government of Her Britannic Majesty, relating to succession or legacy duties to be levied on the property of a citizen or subject of either of the two Contracting Parties dying within the territory of the other Contracting Party, should be abrogated.

I accordingly have the honour, upon instructions from my Government and in the name of the Canton de Vaud, to propose an Agreement in the following terms:—

The Declaration of the 27th of August, 1872, shall in so far as it relates to citizens of the Canton de Vaud dying in the United Kingdom, or in any territory for whose international relations the Government of the United Kingdom are responsible and to citizens of the United Kingdom and Colonies and Southern Rhodesian citizens dying in the Canton de Vaud, be terminated with effect as from the date this present Agreement comes into force provided always that the said Declaration of the 27th of August, 1872, shall continue to apply

- (a) in respect of citizens of the Canton de Vaud resident in the United Kingdom or in any territory for whose international relations the Government of the United Kingdom are responsible on the date this present Agreement comes into force and who so remain without interruption until their death and
- (b) in respect of Her Britannic Majesty's subjects, citizens of the United Kingdom and Colonies and Southern Rhodesian citizens who were domiciled without formality or resident in the territory of the Canton de Vaud on the date this present Agreement comes into force and who so remain without interruption until their death.

It is understood that proof of domicile or residence satisfying the provisions of sub-paragraphs (a) or (b) above shall be furnished to the competent authority by the lawful representative of the deceased person concerned.

(1) C. 685.

If the foregoing proposal is acceptable to the Government of the United Kingdom of Great Britain and Northern Ireland. I have the honour to suggest that this Note and Your Excellency's reply in that sense should be regarded as constituting the Agreement between the Federal Council of the Swiss Confederation, acting in the name of the Canton de Vaud, and the Government of the United Kingdom, terminating to the extent provided above the Declaration of the 27th of August, 1872, and coming into force six months after its approval by the Parliament of the Canton de Vaud,⁽²⁾ the date of which the Federal Council of the Swiss Confederation will communicate immediately to the Government of the United Kingdom.

I have, &c.

ARMIN DAENIKER.

No. 2

The Secretary of State for Foreign Affairs to the Swiss Ambassador at London

Foreign Office, S.W. 1,

December 24, 1957.

Your Excellency,

I have the honour to acknowledge Your Excellency's Note of today's date which reads as follows:—

[As in No. 1]

In reply I have the honour to confirm that the proposal outlined in Your Excellency's Note is acceptable to Her Majesty's Government in the United Kingdom of Great Britain and Northern Ireland who therefore agree with your suggestion that your Note and this reply should be regarded as constituting the agreement between Her Majesty's Government and the Federal Council of the Swiss Confederation, acting in the name of the Canton de Vaud, terminating to the extent provided in Your Excellency's Note, the Declaration of the 27th of August, 1872, and coming into force six months after its approval by the parliament of the Canton de Vaud.

I have, &c.

(For the Secretary of State),

P. F. HANCOCK..

(2) The Parliament of the Canton de Vaud approved the Agreement on May 19, 1958.

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