
DRAFT STATUTORY INSTRUMENTS

2007 No.

**The Double Taxation Relief (Taxes
on Income) (Switzerland) Order 2007**

Citation

1. This Order may be cited as the Double Taxation Relief (Taxes on Income) (Switzerland) Order 2007.

Double taxation arrangements to have effect

2. It is declared that —

- (a) the arrangements specified in the Protocol set out in Part I of the Schedule to this Order and in the Exchange of Notes set out in Part II of that Schedule which vary the arrangements set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Switzerland) Order 1978(1) have been made with the Swiss Federal Council with a view to affording relief from double taxation in relation to income tax, corporation tax and capital gains tax and taxes of a similar character imposed by the laws of Switzerland;
- (b) that those arrangements include provisions with respect to the exchange of information foreseeably relevant to the administration or enforcement of the domestic laws of the United Kingdom and the laws of Switzerland concerning taxes covered by the arrangements including, in particular, provisions about the prevention of fiscal evasion with respect to those taxes; and
- (c) that it is expedient that those arrangements should have effect.

Name
Clerk of the Privy Council