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STATUTORY INSTRUMENTS

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**1994 No. 3214**

**INHERITANCE TAX**

**The Double Taxation Relief (Taxes on Estates of Deceased Persons and Inheritances) (Switzerland) Order 1994**

*Made - - - - 14th December 1994*

**THE DOUBLE TAXATION RELIEF (TAXES ON ESTATES OF DECEASED PERSONS AND INHERITANCES) (SWITZERLAND) ORDER 1994**

1. This Order may be cited as the Double Taxation Relief...
2. It is hereby declared— (a) that the arrangements specified in...  
Signature

SCHEDULE —

PART I — CONVENTION BETWEEN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE SWISS CONFEDERATION FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON ESTATES AND INHERITANCES

The Government of the United Kingdom of Great Britain and...  
Desiring to conclude a Convention for the avoidance of double...  
Have agreed as follows:

Article 1

*Estates and inheritances covered*

This Convention shall apply: (a) to estates and inheritances where...

Article 2

*Taxes covered*

1. The existing taxes to which this Convention shall apply are:...
2. The Convention shall also apply to any identical or substantially...

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

### Article 3

#### *General definitions*

1. For the purposes of this Convention, unless the context otherwise...
2. As regards the application of the Convention by a Contracting...

### Article 4

#### *Fiscal domicile*

1. For the purposes of this Convention, a deceased person was...
2. Where by reason of the provisions of paragraph (1) of...

### Article 5

#### *Immovable property*

1. Immovable property which forms part of the estate of a...
2. The term “immovable property” shall have the meaning which it...
3. The provisions of paragraphs (1) and (2) of this Article...

### Article 6

#### *Movable property of a permanent establishment or a fixed base*

Except for assets referred to in Articles 5 and 7...

### Article 7

#### *Ships and aircraft*

Ships and aircraft belonging to an enterprise which forms part...

### Article 8

#### *Other property*

1. Subject to the following provisions of this Convention:
2. Shares in a company incorporated in the United Kingdom which...
3. Any property which is situated in Switzerland and which would...
4. Any property which is not situated in either Contracting State...

### Article 9

#### *Elimination of double taxation*

(1) Where under this Convention the United Kingdom imposes tax...

### Article 10

#### *Miscellaneous*

(1) If the deceased was domiciled in a Contracting State...

## Article 11

### *Non-discrimination*

1. Nationals of a Contracting State shall not be subjected in...
2. The taxation on a permanent establishment which an enterprise of...
3. Nothing contained in this Article shall be construed as obliging...
4. Enterprises of a Contracting State, the capital of which is...
5. In this Article the term "taxation" means taxes covered by...

## Article 12

### *Mutual agreement procedure*

1. Where a person considers that the actions of one or...
2. The competent authority, if the objection appears to it to...
3. The competent authorities of the Contracting States shall endeavour to...
4. The competent authorities of the Contracting States may communicate with...

## Article 13

### *Exchange of information*

1. The competent authorities of the Contracting States shall exchange such...
2. In no case shall the provisions of this Article be...

## Article 14

### *Diplomatic agents and consular officers*

Nothing in this Convention shall affect the fiscal privileges of...

## Article 15

### *Entry into force*

1. This Convention shall be subject to ratification in accordance with...
2. This Convention shall enter into force immediately after the expiration...
3. Subject to the provisions of paragraph (4) of this Article,...
4. The 1956 Convention shall continue to have effect:

## Article 16

### *Termination*

1. This Convention shall remain in force until terminated by a...
2. The termination of this Convention shall not have the effect...

PART II — PROTOCOL TO THE CONVENTION BETWEEN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE SWISS CONFEDERATION FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON ESTATES AND INHERITANCES

At the time of signing the Convention for the avoidance...

Explanatory Note