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**DECLARATION ON THE EFFECTIVE DATE FOR EXCHANGES OF INFORMATION
UNDER THE MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON THE
EXCHANGE OF COUNTRY-BY-COUNTRY REPORTS**

[Date]

Considering that Switzerland intends to start automatically exchanging CbC Reports as of 2018 and that, in order to be able to automatically exchange such information under Article 6 of the Convention on Mutual Administrative Assistance in Tax Matters, done at Strasbourg on 25 January 1988, and amended by the Protocol from 2010, done at Paris on 27 May 2010 (hereafter the “amended Convention”), Switzerland has signed the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports (hereafter the “Agreement”) on 27 January 2016;

Considering that Switzerland’s legal obligation under the Agreement is to send CbC reports with respect to taxable periods beginning on or after 1 January 2018 or, when there is no taxable period, for administrative assistance related to charges to tax arising as from 2018 onwards and that with respect to the 2016 and 2017 taxable periods or charges to tax arising in 2016 or 2017, Switzerland will only send voluntarily filed CbC reports;

Considering that, pursuant to its Article 28(6), the amended Convention shall have effect for administrative assistance related to taxable periods beginning on or after 1 January of the year following the one in which the amended Convention entered into force in respect of a Party, or where there is no taxable period, for administrative assistance related to charges to tax arising on or after 1 January of the year following the one in which the amended Convention entered into force in respect of a Party;

Considering that Article 28(6) of the amended Convention provides that any two or more Parties may mutually agree that the amended Convention shall have effect for administrative assistance related to earlier taxable periods or charges to tax;

Mindful that information may only be sent by a jurisdiction under the amended Convention with respect to taxable periods or charges to tax of the receiving jurisdiction for which the amended Convention is in effect and that, as a consequence, sending jurisdictions for which the Convention has newly entered into force in a given year are only in a position to provide administrative assistance to receiving jurisdictions for taxable periods beginning or charges to tax arising on or after 1 January of the following year;

Acknowledging that an existing Party to the amended Convention would be able to receive information under Article 6 of the amended Convention and the Agreement from a new Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention if both Parties declare to agree that another date of effect is applicable;

Further acknowledging that, therefore, a new Party to the amended Convention would be able to send information under Article 6 of the amended Convention and the Agreement to an existing Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention, if both Parties declare to agree that another date of effect is applicable;

Confirming that the capacity of a jurisdiction to send CbC Reports under Article 6 of the amended Convention and the Agreement shall be governed by the terms of the Agreement, including the relevant reporting periods of the sending jurisdiction contained therein, irrespective of the taxable periods or charges to tax of the receiving jurisdiction to which such information relates;

Switzerland declares that the amended Convention shall have effect in accordance with the terms of the Agreement for administrative assistance under the Agreement between Switzerland and the other Parties to the amended Convention that have made similar declarations, irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction.