

Mutual Agreement regarding the interpretation of subparagraph b) of the paragraph 6 of the Protocol to the Agreement between the Swiss Confederation and the Republic of Turkey for the avoidance of double taxation with respect to taxes on income with protocol, signed at Bern on 18 June 2010.

The competent authorities of the Swiss Confederation and of the Republic of Turkey have entered into the following Mutual Agreement regarding the interpretation of subparagraph b) of paragraph 6 of the Protocol (hereinafter “Protocol”) to the Agreement for the Avoidance of Double Taxation with Respect to Taxes on Income (hereinafter “the Agreement”), signed at Bern on 18 June 2010:

Subparagraph b) of paragraph 6 of the Protocol sets forth the information that the competent authority of the requesting State shall provide to the competent authority of the requested State when making a request for information under Article 25 of the Agreement. According to subparagraph b) it is required that the requesting State provides among other information (i) the name and address of the person(s) under examination or investigation and, if available, other particulars facilitating that persons identification, such as date of birth, marital status, tax identification number as well as (v) the name and address of any person believed to be in possession of the requested information. Subparagraph c) clarifies that whilst these are important procedural requirements that are intended to ensure that, fishing expeditions do not occur, these requirements nevertheless need to be interpreted with a view not to frustrate effective exchange of information.

Therefore, such requirements are to be interpreted in a manner that an administrative assistance request is to be complied with if the requesting State, further to the information as required by (ii) to (iv) of subparagraph b) of paragraph 6 of the Protocol,

- a) identifies the person under examination or investigation; such identification may be provided by other means than by indicating the name and address of the person concerned; and
- b) indicates to the extent known, the name and address of any person believed to be in possession of the requested information,

provided the request is not a fishing expedition.

Upon signature by both competent authorities, this Mutual Agreement is effective as from the date of entry into force of the Agreement.

Done at Berne on 7 June 2012

Done at Ankara on 7 June 2012

For the Swiss Competent Authority:

For the Turkish Competent Authority:

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