

Konsept

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Her Excellency
Ms. Eveline Widmer-Schlumpf
President of the Swiss Confederation
Bundesgasse 3
3003 Bern
Switzerland

Your ref

Our ref
12/2384

Date
13.06.2012

Excellency,

I have the honour of confirming the receipt of your letter of 15 May 2012 reading as follows:

“I have the honour to refer to the Convention between the Swiss Confederation and the Kingdom of Norway for the avoidance of double taxation with respect to taxes on income and on capital and the Protocol signed at Bern on September 7, 1987, as amended by the Protocols signed at Oslo on April 12, 2005 and on August 31, 2009 (hereinafter referred to as “the Convention”) and the Exchange of Letters of August 31, 2009 regarding Article 26 of the Convention and to make, on behalf of the Swiss Federal Council, the following proposals:

1. In respect of requests for information under Article 26 (Exchange of information) of the Convention, the following rule shall be applied and observed (hereinafter «Rule of Interpretation»): The reference to “foreseeable relevance” is intended to provide for exchange of information in tax matters to the widest possible extent and, at the same time, to clarify that the Contracting States are not at liberty to engage in “fishing expeditions” or to request information that is unlikely to be relevant to the tax affairs of a given taxpayer. While the details to be given when making a request for information are important procedural requirements that are intended to ensure that «fishing expeditions» do not occur, they nevertheless need to be interpreted in order not to frustrate effective exchange of information.
2. In accordance with the Rule of Interpretation, an administrative assistance request is to be complied with, if the requesting State
 - 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.

If the above proposal is acceptable to the Government of the Kingdom of Norway, I have the honour to suggest that the present letter and Your Excellency's reply reflecting such acceptance shall be regarded as constituting an agreement between our two Governments in this matter, which shall enter into force on the date of the second note by which the Swiss Federal Council and the Government of the Kingdom of Norway notify each other through diplomatic channels that they have completed their internal procedures necessary for the entry into force of this agreement, and shall have effect from the date of entry into force of the Protocol signed at Oslo on August 31, 2009 amending the Convention.

I avail myself of this opportunity to extend to Your Excellency the assurance of my highest consideration."

I have the honour of confirming, on behalf of the Government of the Kingdom of Norway that the proposal in the above-mentioned letter is acceptable to the Government of the Kingdom of Norway. Therefore, Your Excellency's letter, together with this reply, shall be regarded as constituting an agreement between our two Governments in this matter, which shall enter into force on the date of the second note by which the Swiss Federal Council and the Government of the Kingdom of Norway notify each other through diplomatic channels that they have completed their internal procedures necessary for the entry into force of this agreement, and shall have effect from the date of entry into force of the Protocol signed at Oslo on August 31, 2009 amending the Convention.

Accept, Excellency, the renewed assurances of my highest consideration.

Yours sincerely,

Sigbjørn Johnsen
Minister of Finance



Swiss Confederation

CH-3003 Bern
FDF

His Excellency
Mr. Sigbjørn Johnsen
Minister of Finance
Royal Ministry of Finance
0030 Oslo
Norway

Bern, 15 May 2012

Excellency,

I have the honour to refer to the Convention between the Swiss Confederation and the Kingdom of Norway for the avoidance of double taxation with respect to taxes on income and on capital and the Protocol signed at Bern on September 7, 1987, as amended by the Protocols signed at Oslo on April 12, 2005 and on August 31, 2009 (hereinafter referred to as “the Convention”) and the Exchange of Letters of August 31, 2009 regarding Article 26 of the Convention and to make, on behalf of the Swiss Federal Council, the following proposals:

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I avail myself of this opportunity to extend to Your Excellency the assurance of my highest consideration.

Eveline Widmer-Schlumpf