



Excellency,

I have the honour of confirming the receipt of your letter of 14th June, 2012 reading as follows:

“I have the honour to refer to the Convention between the Swiss Confederation and the Kingdom of Denmark for the avoidance of double taxation with respect to taxes on income and capital, signed at Berne on November 23, 1973, as amended by the Protocols signed at Copenhagen on March 11, 1997 and on August 21, 2009 (hereinafter referred to as “the Convention” and “the Protocols” respectively) as well as the Exchange of letters of September 22, 2009 regarding the extension of the Protocols to the Faroe Islands (hereinafter referred to as “the Exchange of letters”) and to make, on behalf of the Swiss Federal Council, the following proposals:

1. In respect of requests for information under Article 27 (Exchange of information) of the Convention, the following rule shall be applied and observed (hereinafter «Rule of Interpretation»): The reference to “fore-seeable 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.

His Excellency
Mr. Viktor Christen
Ambassador of Switzerland
to the Kingdom of Denmark

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 Denmark, I have the honour to suggest that the present letter and Your Excellency's reply reflecting such acceptance should be regarded as constituting an agreement between our two Governments in this matter, which shall have effect between Switzerland and Denmark from the date of entry into force of the Protocol signed at Copenhagen on August 21, 2009 amending the Convention and between Switzerland and the Faroe Islands from the date of entry into force of the Exchange of letters.

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 Denmark that the proposal in the above-mentioned letter is acceptable to the Government of the Kingdom of Denmark. 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 have effect between Switzerland and Denmark from the date of entry into force of the Protocol signed at Copenhagen on August 21, 2009 amending the Convention and between Switzerland and the Faroe Islands from the date of entry into force of the Exchange of letters.

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

Thor Möger Pedersen



His Excellency
Mr. Thor Möger Pedersen
Minister for Taxation
Nicolai Eigtved Gade 28
1402 Copenhagen K

Your reference:
Your message of:
Our reference: 461.20 - LUDBR

Copenhagen, 14.06.2012

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

Yours sincerely,

Viktor Christen
Ambassador of Switzerland

Enclosure: written authority for Ambassador Christen