

The Swiss Confederation

Status of List of Reservations and Notifications at the Time of Signature

This document contains a list of reservations and notifications made by the Swiss Confederation to be confirmed upon deposit of the instrument of ratification, acceptance or approval subject to Articles 28(6) and 29(3) of the Convention.

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, the Swiss Confederation wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention between the Swiss Confederation and the Argentine Republic for the avoidance of double taxation with respect to taxes on income and on capital	Argentina	Original	20-03-2014	27-11-2015
2	Abkommen zwischen der Schweizerischen Eidgenossenschaft und der Republik Österreich zur Vermeidung der Doppelbesteuerung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen (authentic language) <i>Convention between the Swiss Confederation and the Republic of Austria for the avoidance of double taxation with respect to taxes on income and on capital (translation for reference)</i>	Austria	Original	30-01-1974	04-12-1974
			Amending Instrument (a)	18-01-1994	01-05-1995
			Amending Instrument (b)	20-07-2000	13-09-2001
			Amending Instrument (c)	21-03-2006	02-02-2007
			Amending Instrument (d) (including exchange of notes on 03-09-2009)	03-09-2009	01-03-2011
Amending Instrument (e)	04-06-2012	14-11-2012			
3	Convention between the Swiss Confederation and the Republic of Chile for the avoidance of double taxation with respect to taxes on income and on capital	Chile	Original	02-04-2008	05-05-2010
4	Convention between the Swiss Federal Council and the Government of the Czech Republic for the avoidance of double taxation with respect to taxes on income and on capital	Czech Republic	Original	04-12-1995	23-10-1996
			Amending Instrument (a)	11-09-2012	11-10-2013
5	Convention between the Swiss Confederation and Iceland for the avoidance of double taxation with respect to taxes on income and on capital	Iceland	Original	10-07-2014	06-11-2015
6	Agreement between the Swiss Confederation and the Republic of India for the avoidance of double taxation with respect to taxes on income	India	Original	02-11-1994	29-12-1994
			Amending Instrument (a)	16-02-2000	20-12-2000
			Amending Instrument (b)	30-08-2010	07-10-2011
7	Convenzione tra la Confederazione Svizzera e la Repubblica Italiana per evitare le doppie imposizioni e per	Italy	Original	09-03-1976	27-03-1979
			Amending Instrument (a)	28-04-1978	27-03-1979

	regolare talune altre questioni in materia di imposte sul reddito e sul patrimonio (authentic language) <i>Convention between the Swiss Confederation and the Italian Republic for the avoidance of double taxation and the regulation of certain other questions relating to taxes on income and on capital (translation for reference)</i>		Amending Instrument (b)	23-02-2015	13-07-2016
8	Abkommen zwischen der Schweizerischen Eidgenossenschaft und dem Fürstentum Liechtenstein zur Vermeidung der Doppelbesteuerung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen (authentic language) <i>Convention between the Swiss Confederation and the Principality of Liechtenstein for the avoidance of double taxation with respect to taxes on income and on capital (translation for reference)</i>	Liechtenstein	Original	10-07-2015	22-12-2016
9	Convention between the Swiss Federal Council and the Government of the Republic of Lithuania for the avoidance of double taxation with respect to taxes on income and on capital	Lithuania	Original	27-05-2002	18-12-2002
10	Convention entre la Confédération suisse et le Grand-Duché de Luxembourg en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune (authentic language)	Luxembourg	Original	21-01-1993	19-02-1994
			Amending Instrument (a)	25-08-2009	19-11-2010
			Amending Instrument (b)	11-07-2012	11-07-2013
11	Convention between the Swiss Confederation and the Republic of the Poland for the avoidance of double taxation with respect to taxes on income and on capital	Poland	Original	02-09-1991	25-09-1992
			Amending Instrument (a)	20-04-2010	17-10-2011
12	Convention entre la Suisse et le Portugal en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune (authentic language)	Portugal	Original	26-09-1974	17-12-1975
			Amending Instrument (a)	25-06-2012	21-10-2013
13	Convention between the Swiss Confederation and the Republic of South Africa for the avoidance of double taxation with respect to taxes on income	South Africa	Original	08-05-2007	27-01-2009
14	Agreement between the Swiss Confederation and the Republic of Turkey for the avoidance of double taxation with respect to taxes on income	Turkey	Original	18-06-2010	8-02-2012

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, the Swiss Confederation reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(a) of the Convention, the Swiss Confederation reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

Article 5 – Application of Methods for Elimination of Double Taxation

Reservation

Pursuant to Article 5(9) of the Convention, the Swiss Confederation reserves the right, with respect to all of its Covered Tax Agreements, not to permit the other Contracting Jurisdictions to apply Option C of that Article.

Notification of Choice of Optional Provisions

Pursuant to Article 5(10) of the Convention, the Swiss Confederation hereby chooses under Article 5(1) to apply Option A of that Article.

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 5(10) of the Convention, the Swiss Confederation considers that the following agreements contain a provision described in Article 5(3). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 22(2)
2	Austria	Article 23(1)
3	Chile	Article 22(2)(a)
4	Czech Republic	Article 23(2)(a) (after amendment by Article VIII(2) of (a))
5	Iceland	Article 23(2)(a)
6	India	Article 23(2)(a) (after amendment by Article 12(1) of (a))
7	Italy	Article 24(3)
8	Liechtenstein	Article 23(2)(a)
9	Lithuania	Article 23(2)(a)
10	Luxembourg	Article 23(2)(a)

11	Poland	Article 23(2)(a) (after amendment by Article VIII(2) of (a))
12	Portugal	Article 23(3) (after amendment by Article XIII of (a))
13	South Africa	Article 22(2)(a)
14	Turkey	Article 22(1)(a)

Article 6 – Purpose of a Covered Tax Agreement

Notification of Choice of Optional Provisions

Pursuant to Article 6(6) of the Convention, the Swiss Confederation hereby chooses to apply Article 6(3).

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, the Swiss Confederation considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Argentina
2	Austria
3	Chile
4	Czech Republic
5	Iceland
6	India
8	Liechtenstein
9	Lithuania
10	Luxembourg
11	Poland
12	Portugal
13	South Africa
14	Turkey

Article 7 – Prevention of Treaty Abuse

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, the Swiss Confederation considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3	Chile	Protocol (5)

4	Czech Republic	Protocol (8) (after amendment by Article XI of (a))
5	Iceland	Protocol (4)
6	India	Protocol (5), first two sentences (after amendment by Article 15 of (a) and by Article 11 of (b))
7	Italy	Article 23
8	Liechtenstein	Protocol (4)
12	Portugal	Article 27(3)

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, the Swiss Confederation reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Reservation

Pursuant to Article 9(6)(a) of the Convention, the Swiss Confederation reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Reservation

Pursuant to Article 10(5)(a) of the Convention, the Swiss Confederation reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Reservation

Pursuant to Article 11(3)(a) of the Convention, the Swiss Confederation reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

Reservation

Pursuant to Article 12(4) of the Convention, the Swiss Confederation reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Reservation

Pursuant to Article 13(6)(a) of the Convention, the Swiss Confederation reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(a) of the Convention, the Swiss Confederation reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

Article 15 – Definition of a Person Closely Related to an Enterprise

Reservation

Pursuant to Article 15(2) of the Convention, the Swiss Confederation reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreement to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.

Article 16 – Mutual Agreement Procedure

Reservation

Pursuant to Article 16(5)(c) of the Convention, the Swiss Confederation reserves the right for the second sentence of Article 16(2) not to apply to its Covered Tax Agreements on the basis that for the purposes of all of its Covered Tax Agreements, the Swiss Confederation intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS package by accepting, in its bilateral treaty negotiations, a treaty provision providing that:

- A) the Contracting Jurisdictions shall make no adjustment to the profits that are attributable to a permanent establishment of an enterprise of one of the Contracting Jurisdictions after a period that is mutually agreed between both Contracting Jurisdictions from the end of the taxable year in which the profits would have been attributable to the permanent establishment (this provision shall not apply in the case of fraud, gross negligence or wilful default); and
- B) the Contracting Jurisdictions shall not include in the profits of an enterprise, and tax accordingly, profits that would have accrued to the enterprise but that by

reason of the conditions referred to in a provision in the Covered Tax Agreement relating to associated enterprises have not so accrued, after a period that is mutually agreed between both Contracting Jurisdictions from the end of the taxable year in which the profits would have accrued to the enterprise (this provision shall not apply in the case of fraud, gross negligence or wilful default).]

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, the Swiss Confederation considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 24(1), first sentence
2	Austria	Article 25(1)
3	Chile	Article 24(1), first sentence
4	Czech Republic	Article 25(1), first sentence
5	Iceland	Article 25(1), first sentence
6	India	Article 25(1), first sentence (after amendment by Article 14 of (a))
7	Italy	Article 26(1), first sentence
8	Liechtenstein	Article 25(1), first sentence
9	Lithuania	Article 25(1), first sentence
10	Luxembourg	Article 25(1), first sentence
11	Poland	Article 25(1), first sentence
12	Portugal	Article 25(1), first sentence
13	South Africa	Article 24(1), first sentence
14	Turkey	Article 24(1)

Pursuant to Article 16(6)(b)(i) of the Convention, the Swiss Confederation considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
12	Portugal	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Swiss Confederation considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 24(1), second sentence
3	Chile	Article 24(1), second sentence
4	Czech Republic	Article 25(1), second sentence

5	Iceland	Article 25(1), second sentence
6	India	Article 25(1), second sentence (after amendment by Article 14 of (a))
7	Italy	Article 26(1), second sentence
8	Liechtenstein	Article 25(1), second sentence
9	Lithuania	Article 25(1), second sentence
10	Luxembourg	Article 25(1), second sentence
11	Poland	Article 25(1), second sentence
13	South Africa	Article 24(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(d)(ii) of the Convention, the Swiss Confederation considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
3	Chile

Article 17 – Corresponding Adjustments

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 17(4) of the Convention, the Swiss Confederation considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 9(2)
3	Chile	Article 9(2)
4	Czech Republic	Article 9(2)
5	Iceland	Article 9(2)
6	India	Article 9(2) (after amendment by Article 5(2) of (a))
8	Liechtenstein	Article 9(2)
9	Lithuania	Article 9(2)
10	Luxembourg	Article 9(2)
11	Poland	Article 9(2)
12	Portugal	Article 9(2), (after amendment by Article V of (a))
13	South Africa	Article 9(2)
14	Turkei	Article 9(2)

Article 18 – Choice to Apply Part VI

Notification of Choice of Optional Provisions

Pursuant to Article 18 of the Convention, the Swiss Confederation hereby chooses to apply Part VI.

Article 19 – Mandatory Binding Arbitration

Reservation

Pursuant to Article 19(11) of the Convention, for purposes of applying Article 19 to its Covered Tax Agreements, the Swiss Confederation reserves the right to replace the two-year period set forth in Article 19(1)(b) with a three-year period.

Article 24 – Agreement on a Different Resolution

Notification of Choice of Optional Provisions

Pursuant to Article 24(1) of the Convention, the Swiss Confederation hereby chooses to apply Article 24(2).

Reservation

Pursuant to Article 24(3) of the Convention, the Swiss Confederation reserves the right for Article 24(2) to apply only with respect to its Covered Tax Agreements for which Article 23(2) applies.

Article 26 – Compatibility

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 26(1) of the Convention, the Swiss Confederation considers that the following agreements are not within the scope of a reservation under Article 26(4) and contain a provision that provide for arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Austria	Article 25(5) (after amendment by Article I of (d))
5	Iceland	Article 25(5) and (6)
8	Liechtenstein	Article 25(5) and (6)
10	Luxembourg	Article 25(5) (after amendment by Article IV of (b))
11	Poland	Article 25(5) (after amendment by Article IX of (a))
13	South Africa	Article 24(5)

Article 35 – Entry into Effect

Reservation

Pursuant to Article 35(7)(a) of the Convention, the Swiss Confederation reserves the right to replace:

- i) the references in Article 35(1) and (4) to “the latest of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”; and
- ii) the references in Article 35(5) to “the date of the communication by the Depository of the notification of the extension of the list of agreements”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”;

- iii) the references in Article 28(9)(a) to “on the date of the communication by the Depository of the notification of withdrawal or replacement of the reservation”; and
- iv) the reference in Article 28(9)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the withdrawal or replacement of the reservation with respect to that specific Covered Tax Agreement”;

- v) the references in Article 29(6)(a) to “on the date of the communication by the Depository of the additional notification”; and
- vi) the reference in Article 29(6)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the additional notification with respect to that specific Covered Tax Agreement”;

- vii) the references in Article 36(1) and (2) (Entry into Effect of Part VI) to “the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”; and

- viii) the reference in Article 36(3) (Entry into Effect of Part VI) to “the date of the communication by the Depository of the notification of the extension of the list of agreements”;

- ix) the references in Article 36(4) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the notification of withdrawal of the reservation”, “the date of the communication by the Depositary of the notification of replacement of the reservation” and “the date of the communication by the Depositary of the notification of withdrawal of the objection to the reservation”; and
- x) the reference in Article 36(5) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the additional notification”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of Part VI (Arbitration) with respect to that specific Covered Tax Agreement”.