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STATUTORY INSTRUMENTS

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**2010 No. 2689**

**The Double Taxation Relief and International  
Tax Enforcement (Switzerland) Order 2010**

**Double taxation and international tax enforcement arrangements to have effect**

2. It is declared that—
- (a) the arrangements specified in the Protocols set out in the Schedule to this Order, which vary the arrangements set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Switzerland) Order 1978<sup>(1)</sup>, have been made with the Swiss Federal Council;
  - (b) the arrangements have been made with a view to affording relief from double taxation in relation to income tax, corporation tax, capital gains tax and taxes of a similar character imposed by the laws of the Swiss Confederation and for the purpose of assisting international tax enforcement; and
  - (c) it is expedient that those arrangements should have effect.

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<sup>(1)</sup> S.I. 1978/1408, amended by S.I. 1982/714, 1994/3215 and 2007/3465.