

Switzerland

Last update: 11 October 2006

<b>Items</b>	<b>Contents</b>
<b>Competent Authority</b>	Administration fédérale des contributions/ Federal Tax Administration Eigerstrasse 65 3003 Berne Telefax: 031 324 83 71
<b>Organization</b>	MAP & APA: Division for International Fiscal Law and Double Taxation Matters  Prof. Dr. Robert Waldburger Telephone: +41-31-322 71 36 E-mail: <a href="mailto:robert.waldburger@estv.admin.ch">robert.waldburger@estv.admin.ch</a>  Angelo Digeronimo Telephone: +41-31-322 71 56 E-mail: <a href="mailto:angelo.digeronimo@estv.admin.ch">angelo.digeronimo@estv.admin.ch</a>
<b>Scope of MAP &amp; MAP APA</b>	- Relief of double taxation - Interpretation and application of the treaty outside the scope of the case of a particular taxpayer
<b>Domestic guidelines &amp; administrative arrangements</b>	No special domestic regulations or instructions on MAPs
<b>Time for filing</b>	N/A
<b>Form of request</b>	MAP & APA - no specific form
<b>Documentation requirement</b>	No specific formal requirements apply. <b>MAP</b> - Request in written document - Stating facts and circumstances of the case and the reasons why the taxation is not in accordance with the tax treaty <b>APA</b> - OECD Transfer Pricing Guidelines provide guidance on the contents of the application.
<b>User fees</b>	No general administrative fees for a request.
<b>Tax collection / penalty / interest</b>	No special treatment is provided for MAP cases.
<b>Other dispute resolution mechanisms</b>	DTC with the US is the only one which includes an arbitration clause. However, this has not been put into effect so far and there is no fixed date for this to happen.

<b>Government Website</b>	<a href="http://www.estv.admin.ch">http://www.estv.admin.ch</a>
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