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**Switzerland
and
Grenada**

**Agreement
between
the Swiss
Confederation and
Grenada
for the
exchange
of
information on tax
matters.
London,
19 May
2015**

**Entry into
force:
21 December
2016 by
notification
, in
accordance
with article
11**

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**Suisse
et
Grenade**

**Accord entre la
Confédération
suisse et la
Grenade sur
l'échange de
renseignements
en
matière
fiscale.**

**Londres,
19 mai
2015**

Entrée en

vigueur :
*21 décembre 2016
par
notification
,
conformément à
l'article 11*

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20 juillet
2017**

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[ENGLISH TEXT –
TEXTE ANGLAIS]

**AGREEMENT BETWEEN
FOR THE EXCHANGE OF INFORMATION**

The Swiss Federal Council and the Government of the State of New York have agreed to exchange information with respect to taxes levied in each country.

1. The competent authorities of each country shall exchange information that is foreseeably relevant to the administration and enforcement of the tax laws of the Contracting Parties concerning taxes levied in each country.
2. Such information shall be used for the assessment and collection of such taxes and for the prosecution of tax matters.
3. Information shall be exchanged in confidence and shall be treated as confidential in the manner provided in the laws of each country.
4. The rights and safeguards of the individual with respect to such information shall remain applicable to the information exchanged.

The requested Party is not obliged to provide information if the possession or control of persons or property is at issue.

1. The taxes which are the subject of this Agreement are:
 - a) in Switzerland,

- i) the federal, cantonal and communal taxes levied on income from capital, industry and commerce;
 - ii) the federal, cantonal and communal taxes levied on profits;
 - iii) the cantonal and communal taxes levied on profits;
- b) in Grenada,
- i) the personal income tax;
 - ii) the corporate income tax;

2. This Agreement shall apply to the taxes levied by the Contracting Parties in addition to or in substitution of the substantially similar taxes imposed by the Contracting Parties on the existing taxes if the competent authorities of the Contracting Parties agree that the laws which may affect their obligations under this Agreement.

1. For the purposes of this Agreement:
- a) the term “Contracting Party” means the territory of the Contracting Party; “Grenada” means the territory of Grenada; “international law” means international law;
 - b) the term “competent authorities” means:
 - i) in the case of Switzerland, the Swiss Confederation; and
 - ii) in the case of Grenada, the Government of Grenada;
 - c) the term “person” includes any individual or entity;
 - d) the term “company” means any entity for tax purposes;
 - e) the term “publicly traded securities” means securities listed on a recognised stock exchange or a recognised securities market. Shares can be purchased or sold on the market explicitly restricted to a limited number of persons;
 - f) the term “principal class of shares” means the class of shares representing the capital or of the voting power of the company;
 - g) the term “recognised stock exchange” means a stock exchange recognised by the competent authorities of the Contracting Parties;
 - h) the term “collective investment vehicle” means any entity of its legal form. The term “collective investment vehicle” includes any entity which is a collective investment vehicle for the purposes of the laws of the Contracting Parties.