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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*

Authentic texts: *English and German*

Registration with the Secretariat of the United Nations: *Switzerland, 20 July 2017*

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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*

Textes authentiques : *anglais et allemand*

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : *Suisse, 20 juillet 2017*

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[ENGLISH TEXT –
TEXTE ANGLAIS]

AGREEMENT BET
FOR THE EX

The Swiss Federal Council ar
information with respect to taxes

1. The competent authorities
information that is foreseeably r
Contracting Parties concerning t

2. Such information shall
assessment and collection of suc
prosecution of tax matters.

3. Information shall be exch
treated as confidential in the ma

4. The rights and safeguards
Party remain applicable to the
information.

The requested Party is not oblig
the possession or control of pers

1. The taxes which are the su

a) in Switzerland,

i) the federal, cantona
from capital, industr

ii) the federal, cantonal

iii) the cantonal and cor

b) in Grenada,

i) the personal income

ii) the corporate incom

2. This Agreement shall ap
Agreement in addition to or i
substantially similar taxes impos
the existing taxes if the com
authorities of the Contracting P
laws which may affect their obli

1. For the purposes of this A

a) the term "Contracting Pa
means the territory of
international law; "Grena
international law;

b) the term "competent auth

i) in the case of Swit
representative;

ii) in the case of Grena

c) the term "person" include

d) the term "company" mea
tax purposes;

e) the term "publicly traded
a recognised stock exchan
Shares can be purchased
explicitly restricted to a li

f) the term "principal class c
capital or of the voting po

g) the term "recognised sto
authorities of the Contrac

h) the term "collective inves
of its legal form. The te