

N° 4522.

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## FRANCE ET SUISSE

Convention en vue d'éviter les doubles impositions en matière d'impôts directs, protocole final et annexes. Signés à Paris, le 13 octobre 1937.

*Texte officiel français communiqué par le Conseil fédéral suisse. L'enregistrement de cette convention a eu lieu le 3 mars 1939.*

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## FRANCE AND SWITZERLAND

Convention for the Avoidance of Double Taxation in the Matter of Direct Taxes, Final Protocol and Annexes. Signed at Paris, October 13th, 1937.

*French official text communicated by the Swiss Federal Council. The registration of this Convention took place March 3rd, 1939.*

## TRADUCTION. — TRANSLATION.

No. 4522. — CONVENTION <sup>1</sup> BETWEEN THE FRENCH REPUBLIC AND THE SWISS CONFEDERATION FOR THE AVOIDANCE OF DOUBLE TAXATION IN THE MATTER OF DIRECT TAXES. SIGNED AT PARIS, OCTOBER 13TH, 1937.

THE FEDERAL COUNCIL OF THE SWISS CONFEDERATION  
and

THE PRESIDENT OF THE FRENCH REPUBLIC ;

Being desirous of avoiding double taxation in the matter of direct taxes, have decided to conclude a Convention, and have appointed to that end as their Plenipotentiaries :

THE FEDERAL COUNCIL OF THE SWISS CONFEDERATION :

M. H. BLAU, Director of the Federal Directorate of Taxes,

M. C. LUDWIG, Councillor of State, Head of the Department of Finance of the Canton of Baselstadt,

M. H. DE TORRENTÉ, Counsellor of the Swiss Legation in France ;

THE PRESIDENT OF THE FRENCH REPUBLIC :

M. Georges MER, Secretary-General at the Ministry of Finance ;

Who, having verified their full powers, found in good and due form, have agreed upon the following provisions :

*Article 1.*

§ 1. The object of the present Convention is the avoidance of double taxation of taxpayers of the two States in the case of direct taxes.

§ 2. For the purposes of the present Convention, direct taxes shall be deemed to mean taxes which, under the laws of either State, are or may be levied direct on income or portions of income, or on property or portions of property, whether for account of the contracting States or the Swiss Cantons, or for account of Departments, districts, communes or associations of communes, including taxes in the form of supplements to other taxes (*centimes additionnels*).

§ 3. The Annexes contain a list of taxes which, at the time of the conclusion of the present Convention, are deemed to be direct taxes within the meaning of the present Convention in the territory of the Swiss Confederation on the one hand and in the home territory of France on the other hand.

*Article 2.*

Income derived from immovable property, including profits derived from agriculture, shall be taxable in that State only in whose territory such property is situate.

*Article 3.*

§ 1. Income from industrial, commercial or financial enterprises, including transport and insurance enterprises, shall be taxable in that State only in whose territory there is a permanent establishment, even where the enterprise extends its operations to the territory of the other State without having a permanent establishment there.

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<sup>1</sup> The exchange of ratifications took place at Paris, February 1st, 1939.  
Came into force February 1st, 1939.

§ 2. For the purposes of the present Convention, the term " permanent establishment " shall be deemed to mean permanent premises of the enterprise concerned in which its business is carried on in whole or in part.

§ 3. Where an enterprise possesses fixed establishments in both States, each of the States may tax only the income derived from the activity of the fixed establishments situate within its territory.

*Article 4.*

§ 1. Companies domiciled in Switzerland shall not be liable in France to the French Tax on Income from Movable Capital (*impôt sur le revenu des capitaux mobiliers*) under the French Law of June 29th, 1872, and the Decree of December 6th, 1872, unless they possess in France a permanent establishment within the meaning of paragraph 2 of Article 3, provided always that the income taxed shall not be more than the amount of the industrial and/or commercial profits earned by the permanent establishment in France, as determined in accordance with paragraphs 4 and following of the Final Protocol *ad* Article 3.

§ 2. Companies domiciled in Switzerland shall not be liable in France to the French Tax on Income from Movable Capital on the ground of participation in the management or capital of a company (or any other relations with a company) whose domicile is in France, provided always that profits or benefits (if any) derived by the Swiss company indirectly from the French enterprise under the circumstances set forth in paragraph 6 of the Final Protocol *ad* Article 3 shall be included in the profits distributed by the French company which are liable to the Tax on Income from Movable Securities (*impôt sur le revenu des valeurs mobilières*).

*Article 5.*

Income derived from the operation of inland navigation or air transport enterprises shall be taxable in that State only in whose territory the management of the enterprises is situate, provided always that the vessels or aircraft concerned are registered in the said State or belong to a concessionary enterprise of the said State.

*Article 6.*

§ 1. Income derived from labour, including income from liberal professions, shall be taxable in that State only in whose territory the personal activities from which the income is derived are exercised. A liberal profession is exercised in a State when it is carried on there in permanent premises.

§ 2. Nevertheless, the position of frontier workers and employees shall continue to be governed by the terms of Articles 1 and 2 of the Franco-Swiss Arrangement of October 18th, 1935, relating to the taxation of inhabitants of frontier districts.

*Article 7.*

Pensions, annuities and other payments or emoluments in respect of past services shall be taxable in that State only in which the beneficiary is domiciled.

*Article 8.*

Directors' percentages, attendance fees and other emoluments of directors of share companies shall be taxable in that one of the two States in whose territory the company is situate, provided always that remuneration received by the parties concerned in any other effective capacity shall be subject to the terms of Article 6.

*Article 9.*

§ 1. Where the party liable in respect of income from movable capital is a public body or company, other than a general partnership (*société commerciale en nom collectif*), the income shall be taxable in that State only in whose territory the beneficiary is domiciled.

§ 2. Where the creditor has permanent establishments in both States within the meaning of § 2 of Article 3, and one of such establishments is the recipient of income from movable capital in the ordinary course of its business activities, such income shall be taxable in that State only in whose territory the said establishment is situate.

§ 3. Nevertheless, each State shall retain the right to levy the tax at source as the general provisions of its law may provide.

*Article 10.*

§ 1. Where the party liable in respect of income from movable capital is an individual or a general partnership (*société commerciale en nom collectif*) the income shall be taxable in that State only in whose territory the beneficiary is domiciled.

§ 2. Where the creditor has permanent establishments in both States within the meaning of § 2 of Article 3, and one of such establishments gives a loan or makes a deposit or establishes a mortgage in the ordinary course of its business activities, the income derived therefrom shall be taxable in that State only in whose territory the said establishment is situate.

*Article 11.*

Income other than that to which the preceding Articles relate shall be taxable in that State only in which the beneficiary is domiciled.

*Article 12.*

The personal tax levied on aggregate income in either State shall be applicable only to income taxable in that State under the present Convention.

Should the sum taken under the terms of the preceding paragraph as the basis of taxation in either State be less than five times the rental value of the place or places of abode at the disposal of the taxpayer in the said State, the latter amount shall be taken as the amount of the assessment, provided it is not more than half the aggregate income of the taxpayer.

The rate of taxation in all cases shall be the effective rate applicable to the aggregate income of the taxpayer.

*Article 13.*

§ 1. Recurrent or special taxes on property shall be levied by that State only which is entitled under the provisions of the preceding Articles to tax the income derived from such property.

§ 2. Property of such a character as not ordinarily to produce income shall be taxable in that State only in which its owner is domiciled, provided always that the value of furniture shall be taxable in the State in which is situate the residence to which the furniture belongs.

*Article 14.*

§ 1. For the purposes of the present Convention, the domicile of an individual shall be deemed to be the place in which he resides with intent to establish himself. In case of doubt, the place in which he has his habitual residence, that is to say, his permanent home, shall be taken as his domicile.

§ 2. Should a taxpayer have no habitual residence in the sense of the preceding definition of the term in either of the two States, he shall be deemed to be domiciled in that one of the two States in which he principally resides or, if he does not reside in either, in the State of which he is a national.

§ 3. For the purposes of the present Convention, the domicile of corporate bodies shall be deemed to be their real centre of management.

*Article 15.*

§ 1. Where a taxpayer shows proof that the measures of the revenue authorities of the two States involve double taxation in his case, he shall be entitled to appeal to the State of which he is a

national. In the event of his appeal being allowed as well founded, the competent authority of the State appealed to shall endeavour to come to an understanding with the competent authority of the other State with a view to equitable avoidance of the double taxation in question.

§ 2. The competent authorities of both States shall further be entitled to concert with one another for the avoidance of double taxation in cases not covered by the present Convention, as also in cases of difficulty or doubt as to the interpretation or application of the present Convention.

*Article 16.*

The present Convention shall be applicable for the first time to taxes collected during the period beginning January 1st, 1936.

*Article 17.*

The present Convention shall remain in force until October 15th, 1939.

On the expiry of this term, it may be extended by tacit assent.

The two Contracting Parties reserve the right to terminate such extension either on December 31st, 1939, at three months' notice, or at any time after that date at six months' notice.

*Article 18.*

The present Convention shall be ratified and the instruments of ratification shall be exchanged in Paris as soon as possible.

In faith whereof the respective Plenipotentiaries have signed the present Convention and have thereto affixed their seals.

Done in duplicate at Paris, this thirteenth day of October, nineteen hundred and thirty-seven.

(L. S.)	(Signed)	H. BLAU.
(L. S.)	(Signed)	C. LUDWIG.
(L. S.)	(Signed)	H. DE TORRENTÉ.
(L. S.)	(Signed)	G. MER.

FINAL PROTOCOL.

I.

*Ad Article 1.*

§ 1. The lists of the direct taxes in force in the two States, contained in the Annexes, are not exclusive.

§ 2. The High Contracting Parties shall keep one another informed of any subsequent changes requiring to be made in the said lists and shall concert together to clear up any doubts that may arise.

§ 3. The Swiss Federal Crisis Tax shall rank as a direct tax within the meaning of the Convention for such time as it continues to be levied in Switzerland.

*Ad Article 2.*

§ 1. Whether a property is immovable shall be determined by the law of the State in which it is situate. The meaning of accessories to immovable property shall be that which they have under the law of the State in which the immovable property is situate.

§ 2. The terms of Article 2 shall apply both to income derived from the operation or direct enjoyment of immovable property and to income derived from rent, lease or any other form of enjoyment of the said property, as also to income derived from the sale of immovable property.

*Ad Article 3.*

§ 1. "Permanent establishments" within the meaning of § 2 of Article 3 shall be deemed to include branches, factories, works and workshops, sales offices and depots managed by non-autonomous agents.

In principle, the head office of an enterprise shall be deemed to be a permanent establishment only if profit-earning operations take place therein.

The fact of an enterprise established in one of the two States having business relations with the other country through the intermediary of a genuinely independent agent (broker, commission agent, subsidiary company and the like) shall not be deemed to imply the possession by the said enterprise of a permanent establishment in that country, even though the said agent should receive goods on consignment. The same applies to the case of a representative (agent) permanently engaged in activities in the territory of one State on behalf of an enterprise of the other State, but not having at his disposal stocks of goods for the execution of orders received, that is to say, a representative (agent) acting merely as an intermediary without power to conclude transactions on behalf of the firm he represents.

For the purpose of assessment of the French Industrial and Commercial Profits Tax (*impôt sur les bénéfices industriels et commerciaux*), insurance companies shall be deemed to have a permanent establishment in either State whenever they collect premiums or insure against risks within the territory of such State.

§ 2. Offices the sole purpose of which is the purchase of goods for stock of a selling or processing establishment or establishments operated by the taxpayer in the territory of the other State shall not be deemed to be permanent establishments.

§ 3. Participations in enterprises in the form of shares or partners' shares in share companies (*sociétés anonymes*), general partnerships (*sociétés en nom collectif*), limited partnerships (*sociétés en commandite ou à responsabilité limitée*) shall not be deemed to imply the possession of a permanent establishment within the meaning of the French Industrial and Commercial Profits Tax, even where such participations confer powers to influence the direction of the undertaking.

§ 4. In default of regular accounts showing the income of a permanent establishment separately and specifically, the competent authorities of the two States shall, if necessary, agree upon rules for the allocation of the income.

The taxable income of insurance companies may be calculated either by the application to the premiums received by the permanent establishment concerned of coefficients calculated from the aggregate takings of the most representative national enterprises of the particular branch of insurance concerned, or by apportioning the total profits of the enterprise according to the proportion represented by the premiums received by the permanent establishment of the total amount of premiums received by the enterprise.

§ 5. The assessment of taxable income shall not exceed the total industrial and commercial profits earned by the permanent establishment, including the profits or benefits (if any) derived indirectly from the fixed establishment, or conveyed or assigned to third parties, whether in the form of increases in the price of purchase or reductions in the price of sale or in any other form.

§ 6. When an enterprise in one of the two States, in virtue of its participation in the management or capital of an enterprise in the other State, makes or imposes conditions, in the commercial or financial relations of the two enterprises, different from those which would be applicable in the case of a third enterprise, any profits which should normally have been shown in the accounts of the former enterprise, but have been diverted in this manner to the latter enterprise, may be brought into account with the taxable profits of the former enterprise, subject always to the appeal procedure available in the case of the French Industrial and Commercial Profits Tax.

§ 7. It is understood that a proportion of the general expenses of the head office of enterprises shall be debited to account of the several permanent establishments.

§ 8. Although the present Convention applies only to direct taxes on income or capital, it is understood that, where an enterprise having its head office in Switzerland has a commercial or industrial establishment in France, the position of such establishment for the purposes of the

French trading licence (*contribution des patentes*) and the trading tax (*impôt sur les professions*) levied in the Bas-Rhin, Haut-Rhin and Moselle Departments shall be the same as though the said establishment belonged to an enterprise of like character having its head office in France. In all cases of double taxation, Article 15 of the Convention shall apply.

*Ad Article 4.*

§ 1. Swiss companies which are liable under § 1 of Article 4 to the French Tax on Income from Movable Securities (*impôt sur le revenu des valeurs mobilières*) shall not pay tax on the interest of bonds issued or loans contracted by their head office or by their establishments situate outside France.

§ 2. The said companies shall be liable notwithstanding to the Tax on Income from Movable Securities in respect of the whole of the interest on bonds issued or loans contracted by their establishments situate in France in connection with the business activities of the latter.

§ 3. The terms of § 2 of Article 4 shall not be applicable to Swiss companies acquiring a share in a French general partnership (*sociétés en nom collectif*) or a managing partner's share (*qualité d'associés en nom*) in French limited partnership (*sociétés en commandite simple*).

*Ad Article 5.*

It is understood that French maritime shipping companies maintaining agencies in Swiss territory for the transport of passengers or goods on vessels flying the French flag shall have the benefit of the exemption for which Article 5 provides.

*Ad Article 6.*

§ 1. " Liberal professions " within the meaning of Article 6 shall include scientific, artistic, literary, educational or pedagogic activities, as also the activities of physicians, lawyers, architects and engineers.

§ 2. The taxation of receipts from copyright or from the sale or concession of licences to use patents, trade-marks, models, processes or formulæ of manufacture shall be subject to the terms of Article 11, provided such receipts do not constitute income from an industrial or commercial enterprise, in which case they shall be taxable in accordance with the rules laid down in Article 3.

§ 3. The first paragraph of Article 6 shall not apply to the case of persons employed in one of the two States who reside temporarily in the territory of the other State in pursuit of their avocations, but are remunerated exclusively by an employer liable to taxation in the former State.

*Ad Articles 9 and 10.*

§ 1. The term " income from movable capital " shall include income both from securities (public stocks, bonds or loans, shares, bonus or other forms of partners' shares) and from loans, deposits, deposit accounts, mortgages or other claims, and cash guaranties.

§ 2. Nothing in Article 9 shall affect the position for revenue purposes of securities issued by Swiss companies or corporations which are subject in France to the compounded duty (*abonnement*) system.

§ 3. It is understood that the terms of Article 9 shall not apply, in the case of limited partnerships (*société en commandite*) where the capital is not in the form of shares, to income accruing to managing partners (*associés en nom*) in their capacity as such.

*Ad Article 11.*

Income of the kinds to which Article 11 relates shall include annuities.

*Ad Article 14.*

§ 1. Students residing in one of the two States for the sole purpose of study shall not be liable to taxation by such State in respect of remittances received by them from members of their family, foundations or other institutions (scholarships) domiciled in the other State, provided such

remittances constitute the principal source from which the cost of their residence and studies is defrayed.

§ 2. When a taxpayer has definitely transferred his domicile from one State to the other, he shall cease to be liable in the former State to such taxation as is dependent on domicile, as from the end of the month in which such transfer takes place.

*Ad Article 15.*

Recourse to the amicable agreement procedure for which Article 15 provides shall not presuppose the previous exhaustion by the taxpayer of all available channels of legal redress. Conversely, the taxpayer shall not be precluded by recourse to such procedure from resorting to the ordinary methods of legal redress.

*Ad Article 16.*

Without prejudice to measures of conservation, the collection of taxes from which taxpayers are exempted under the present Convention shall be postponed pending ratification of the Convention.

II.

It is understood that Swiss companies shall continue to have the benefit in France of the administrative regulation by which the registration by the same of extracts of their terms of association or amendments thereto, showing only such provisions as are essential for the purpose of their operation, is accepted as sufficient.

III.

Nothing in the present Convention shall affect the benefits enjoyed by taxpayers under the ordinary law of either State.

Done in duplicate at Paris, this thirteenth day of October, nineteen hundred and thirty seven.

(Signed) H. BLAU.  
 (Signed) C. LUDWIG.  
 (Signed) H. DE TORRENTÉ.  
 (Signed) G. MER.

ANNEX I.

The following taxes shall be deemed to be direct taxes for the purposes of the Convention in the case of France :

- (a) The Real Property Tax (*contribution foncière, propriété bâtie et non bâtie*) ;
- (b) The Industrial and Commercial Profits Tax (*impôt sur les bénéfices industriels et commerciaux*) and taxes accessory thereto ;
- (c) The Agricultural Profits Tax (*impôt sur les bénéfices de l'exploitation agricole*) ;
- (d) The Tax on Salaries, Allowances and Emoluments, Wages, Pensions and Annuities (*impôt sur les traitements, indemnités et émoluments, salaires, pensions et rentes viagères*) ;
- (e) The Professional Profits Tax (*impôt sur les bénéfices des professions non commerciales*) ;
- (f) The Tax on Income from Securities and Movable Capital (*impôt sur le revenu des valeurs et capitaux mobiliers*) ;
- (g) The General Income Tax (*impôt général sur le revenu*).



## REGISTER OF DIRECT TAXES IN THE CANTONS, DISTRICTS AND COMMUNES OF THE SWISS CONFEDERATION.

## I. DIRECT TAXES IMPOSED BY CANTONS.

Nature of Tax	<i>Canton of Zürich.</i>	Legal Authority
Income tax . . . . .	}	Law on Direct Taxation of November 25th, 1917, February 19th, 1922, December 2nd, 1928, and April 26th, 1936.
Supplementary tax . . . . .		
Capital tax . . . . .		
Tax on profits . . . . .	}	Law of April 26th, 1936, concerning the Taxation of Unmarried Persons. Law on the Crisis Tax of April 26th, 1936.
Income tax . . . . .		
<i>Canton of Berne.</i>		
Property tax . . . . .	}	Law of July 7th, 1918, and January 31st, 1926, relating to the State and Communal Direct Taxes. Law of March 21st, 1920, on Teachers' Salaries. Law of December 6th, 1931, concerning the Introduction of a Special Tax for Unemployment Insurance. People's Decision of April 11th, 1937, concerning the Introduction of a Tax on Employment.
Income tax . . . . .		
Surtax . . . . .		
Special tax on holding companies . . . . .		
Tax on income and property . . . . .	}	Law of June 30th, 1935, on Measures for improving the Financial Position of the State (Supplement to the Federal Crisis Tax).
Special tax on directors' percentage shares of profits . . . . .		
Tax on net profits and capital . . . . .		
<i>Canton of Lucerne.</i>		
Income tax . . . . .	}	Tax Law of September 22nd, 1922, and November 30th, 1927. Poor Law of December 29th, 1922.
Property tax . . . . .		
Tax on capital . . . . .		
Tax on profits . . . . .		
<i>Canton of Uri.</i>		
Property tax . . . . .	}	Tax Law of October 31st, 1915, and May 7th, 1923.
Income tax . . . . .		
Tax on income and property . . . . .	}	Law of December 6th, 1936, relating to the Imposition of a Provisional Cantonal Crisis Tax (Supplement to the Federal Crisis Tax).
Special tax on directors' percentage shares of profits . . . . .		
Tax on net profits and capital . . . . .		
<i>Canton of Schwyz.</i>		
Property tax . . . . .	}	Tax Law of September 10th, 1854. Law of August 9th, 1890, regarding the Taxation of Transport Undertakings, Warehouses, etc.
Tax on earned income . . . . .		
		Law of October 27th, 1936, concerning the Tax on Earned Income.
<i>Canton of Obwalden.</i>		
Property tax . . . . .	}	Tax Law of April 26th, 1908, April 25th, 1920, May 17th, 1931, and May 3rd, 1936.
Income tax . . . . .		

Nature of Tax	<i>Canton of Nidwalden.</i>	Legal Authority
Property tax . . . . .	}	Law of April 24th, 1921, and April 28th, 1935.
Tax on earned income . . . . .		
<i>Canton of Glarus.</i>		
Property and capital tax . . . . .	}	Law of May 6th, 1934, on Taxation in the Canton of Glarus.
Tax on earned income and profits . . . . .		
<i>Canton of Zug.</i>		
Property tax . . . . .	}	Law on the Allocation of State Expenditure of December 28th, 1896, November 17th, 1921, and May 15th, 1930.
Tax on earned income . . . . .		
Tax on trade licences, etc. ( <i>Patentsteuer</i> ) . . . . .		
Special tax on holding companies . . . . .		Law of May 17th, 1930.
Income and property tax . . . . .	}	Law of December 16th, 1935, on Measures to Improve the Financial Position of the State (Supplement to the Federal Crisis Tax).
Special tax on directors' percentage shares of profits . . . . .		
Tax on net profits and capital . . . . .		
<i>Canton of Fribourg.</i>		
Property tax . . . . .	}	Tax Law of November 24th, 1919, May 7th, 1926, and May 16th, 1929.
Tax on earned income . . . . .		
Tax on capital and profits of bodies corporate . . . . .		Decree of November 16th, 1935.
Tax on the real estate of companies . . . . .		Law of November 17th, 1933, imposing a Special Tax on Real Estate belonging to Companies and Foundations.
<i>Canton of Solothurn.</i>		
Income tax . . . . .	}	Law on Direct Taxation of March 17th, 1895, January 21st, 1917, May 4th, 1919, March 29th, 1925, and February 23rd, 1930.
Property tax . . . . .		
Tax on income and property . . . . .	}	People's Decision of March 11th, 1934, concerning the Execution of further Emergency Works and the Imposition of a Provisional Cantonal Crisis Tax.
Special tax on directors' percentage shares of profits . . . . .		
Tax on net profits and capital . . . . .		
Income tax . . . . .		Governing Council's Decree of December 10th, 1934.
<i>Canton of Baselstadt.</i>		
Property tax . . . . .	}	Law of April 6th, 1922, and October 25th, 1934, on Direct Taxation.
Income tax . . . . .		
Capital tax . . . . .	}	Law of June 23rd, 1921, on the Taxation of Joint-Stock Companies.
Tax on profits . . . . .		
Tax on income from employment . . . . .		Law of March 12th, 1936, concerning the Postponed Imposition of Surtaxes.
		Law of September 11th, 1936, concerning Urgent Measures to alleviate the Economic Crisis ("Work Centimes" ( <i>Arbeitsrappen</i> )).
Property tax and tax on pensions and income from securities . . . . .		Law of March 11th, 1937, concerning the Imposition of a Crisis Tax on Capital and a Compensation Tax on Pensions and Income from Securities.

Nature of Tax	<i>Canton of Baselland.</i>	Legal Authority
Property tax . . . . .	}	Law of August 20th, 1928.
Income tax . . . . .		
Capital tax . . . . .		
Tax on profits . . . . .		
Tax on profits from real estate . . . . .		
<i>Canton of Schaffhausen.</i>		
Property tax . . . . .	}	Law on Direct Taxation of August 26th, 1919, May 25th, 1927, and December 17th, 1934. (Supplementary Law).
Income tax . . . . .		
Capital tax . . . . .		
Tax on profits . . . . .		
<i>Canton of Appenzell A.-Rh.</i>		
Property tax . . . . .	}	Tax Laws of April 25th, 1897.
Income tax . . . . .		
<i>Canton of Appenzell I.-Rh.</i>		
Property tax . . . . .	}	Tax Law of October 12th, 1919, and April 24th, 1932.
Tax on earned income . . . . .		
Poor tax (on property, earned income, and persons) . . . . .		
Poor tax (on property, earned income, and persons)		
<i>Canton of St. Gallen.</i>		
Property tax . . . . .	}	Law on Direct Taxation of December 28th, 1903, January 8th, 1917, September 1st, 1918, and December 17th, 1928.
Income tax . . . . .		
} Urgent Decree issued by the Grand Council on January 24th, 1935, concerning Provisional Measures to put the State Finances on a Sound Basis.		
<i>Canton of Graubünden.</i>		
Property tax . . . . .	}	Tax Law of June 23rd, 1918, and September 10th, 1933.
Tax on profits . . . . .		
} Law of April 5th, 1936, to provide Means for Road Construction from 1936-1940 (Tax to provide Employment).		
<i>Canton of Aargau.</i>		
Property tax . . . . .	}	Law of March 11th, 1865, February 18th, 1925, and July 11th, 1934, concerning the Allocation of Property and Income Tax for State Purposes.
Tax on profits . . . . .		
Special tax on joint-stock companies and co-operative societies . . . . .		Law of September 15th, 1910, on the Taxation of Joint-Stock Companies and Co-operative Societies.
<i>Canton of Thurgau.</i>		
Property and capital tax . . . . .	}	Law on Taxation of May 23rd, 1933.
Tax on income and profits . . . . .		

Nature of Tax	Legal Authority
Supplementary :	
Tax on income and property . . . . .	} Law of October 19th, 1935 (Supplement to the Federal Crisis Tax).
Special tax on directors' percentage shares of profits . . . . .	
Tax on net profits and capital . . . . .	
<i>Canton of Ticino.</i>	
Property tax . . . . .	} Tax Law of the Canton of Ticino of December 11th, 1907, with subsequent amendments.
Income tax . . . . .	
Education tax . . . . .	} Legislative Decree of August 24th, 1915, concerning the Salaries of Teachers in Communal and Cantonal Schools.
Tax on income and property . . . . .	
Special tax on directors' percentage shares of profits . . . . .	} Legislative Decrees of April 3rd, 1936 (Cantonal Supplement to the Crisis Tax).
Tax on net profits and capital . . . . .	
<i>Canton of Vaud.</i>	
Property tax . . . . .	} Law on the Property and Earnings Tax of January 24th, 1923, November 24th, 1926, November 27th, 1928, December 23rd, 1930, December 21st, 1931, January 24th, 1923, and December 7th, 1936.
Tax on earned income . . . . .	
Tax on foreigners not born in the Canton of Vaud who do not engage, and have never engaged, in any remunerative activity in that Canton. . . . .	
Tax on profits . . . . .	
Capital tax . . . . .	} Law of December 23rd, 1930, on the Taxation of Bodies Corporate. Law of December 23rd, 1930, on the Supplementary Taxation of Real Estate belonging to Companies and Foundations.
Tax on real estate . . . . .	
Tax on earned income . . . . .	} Decree of December 15th, 1936, on the Imposition for the Year 1937 of an Extraordinary Tax known as "Work Centimes" ( <i>centimes pour le travail</i> ).
Tax on profits . . . . .	
Tax on income from capital . . . . .	
<i>Canton of Valais.</i>	
Property tax . . . . .	} Finance Law of November 10th, 1903. Decree of January 15th, 1921. Law of May 19th, 1899, on the Supervision of Taxation on Movable Property.
Income tax . . . . .	
Tax on income and property . . . . .	} Decree of July 8th, 1936 (Supplement to the Federal Crisis Tax).
Special tax on directors' percentage shares of profits . . . . .	
Tax on net profits and capital . . . . .	
<i>Canton of Neuchâtel.</i>	
Property tax . . . . .	} Law of April 30th, 1903, on Direct Taxation, with subsequent amendments. Decree of December 1st, 1931 (Extraordinary Crisis Tax).
Income tax . . . . .	
Land tax . . . . .	} Law of February 9th, 1935 (Introduction of an additional Land Tax on Bodies Corporate).
Tax on property and income . . . . .	} Law of February 9th, 1935 (Extension of the Cantonal Crisis Tax). Law of March 13th, 1936, relating to New Measures for the Improvement of the Financial Position of the State.

Nature of Tax	Legal Authority
<i>Canton of Geneva.</i>	
Income tax . . . . .	} Law on Public Taxes of March 24th, 1923, December 24th, 1924, March 9th, 1927, May 4th, 1927, December 1st, 1928, and December 29th, 1932.
Property tax . . . . .	
Tax on profits . . . . .	
Capital tax . . . . .	
Supplementary tax on real estate values . . . . .	

## 2. DIRECT TAXES IMPOSED BY DISTRICTS AND COMMUNES.

Nature of Tax	Legal Authority
<i>Canton of Zürich.</i>	
Income tax . . . . .	} Law relating to Direct Taxes, of November 25th, 1917, February 19th, 1922, December 2nd, 1928, April 26th, 1936.
Supplementary tax } Natural persons . . . . .	
Tax on profits . . . . .	
Capital tax . . . . .	
Tax on real estate . . . . .	
Tax on profits from landed property . . . . .	} Tax Regulations of the Various Communes.

*Canton of Berne.*

Property tax . . . . .	} Law concerning Direct State and Communal Taxes of July 7th, 1918.
Income tax . . . . .	
Supplementary tax . . . . .	
Special tax on profits (seasonal tax). . . . .	
	} Law of January 18th, 1874, on Ecclesiastical Organisation in the Canton of Berne.
	} Decree of December 2nd, 1876, relating to Taxes for Purposes of Public Worship.

*Canton of Lucerne.*

Income tax . . . . .	} Tax Law of September 22nd, 1922, and November 30th, 1927.
Property tax . . . . .	
Capital tax . . . . .	
Tax on profits . . . . .	
Increment tax . . . . .	
	} Poor Law of December 29th, 1922.
	} Tax Law of July 28th, 1919 (Articles 20-38).

*Canton of Uri.*

Property tax . . . . .	} Decree relating to the Tax System of the Communes of November 24th, 1892, and March 10th, 1903.
Income tax . . . . .	
	} Decree of November 27th, 1918, relating to Public Worship or Church Taxes.

*Canton of Schwyz.*

Property tax . . . . .	} Tax Law for the Canton of Schwyz of September 10th, 1854, July 17th, 1884, and October 19th, 1890.
Tax on profits . . . . .	
	} Law of August 9th, 1890, relating to the Taxation of Transport Undertakings, Warehouses, etc.
	} Law of October 27th, 1936, regarding Taxes on Profits.

*Canton of Obwalden.*

Property tax . . . . .	} Tax Law of April 26th, 1908, April 25th, 1920, and May 3rd, 1936.
Income tax . . . . .	

*Canton of Nidwalden.*

Property tax . . . . .	} Law of April 24th, 1921, and April 28th, 1935.
Tax on profits . . . . .	

Nature of Tax	Legal Authority
<i>Canton of Glarus.</i>	
Property tax . . . . .	{ Law of May 6th, 1934, concerning the Tax System of the Canton of Glarus. Poor Law of May 3rd, 1903, May 7th, 1916, and May 11th, 1919.
<i>Canton of Zug.</i>	
Property tax . . . . .	{ Law concerning Communes of December 20th, 1876.
Tax on profits . . . . .	{ Law concerning the Allocation of State Expenses of December 28th, 1896, and November 17th, 1921.
Tax on trade licences, etc. . . . .	{ Law of November 12th, 1908, authorising Parishes of the Canton of Zug to Collect Taxes.
Tax on profits from landed property . . . . .	
<i>Canton of Fribourg.</i>	
Property tax . . . . .	} Law of May 7th, 1926, concerning Communal and Parish Taxes
Tax on earned income . . . . .	
Tax on capital . . . . .	
Tax on profits . . . . .	
Tax on real estate . . . . .	
Tax on profits from real estate . . . . .	} Law of November 17th, 1933, imposing a Special Tax on Real Estate belonging to Companies and Foundations.
Tax on real estate of companies . . . . .	
<i>Canton of Solothurn.</i>	
Income tax . . . . .	} Law on the Organisation of Communes of October 28th, 1871, and July 10th, 1890. Tax Regulations of the Various Communes.
Property tax . . . . .	
<i>Canton of Baselstadt.</i>	
Income tax . . . . .	{ Tax Regulations in the Rural District of Riehen of June 3rd, 1923, March 4th, 1931, and March 30th, 1932. Tax Regulations of the Evangelical Reformed Parish of November 14th, 1923, and March 3rd, 1937. Tax Regulations of February 27th, 1924, relating to the Christian Catholic Church.
Income tax . . . . .	} Tax Regulations of February 2nd, 1910, for the Rural District of Bettingen.
Building and land tax. . . . .	
Tax on profits derived from landed property. . . . .	
<i>Canton of Baselland.</i>	
Property tax . . . . .	} Communal Law of March 14th, 1881, §§ 137-153. Law of August 20th, 1928. Tax Regulations of the Various Communes.
Income tax . . . . .	
<i>Canton of Schaffhausen.</i>	
Property tax . . . . .	} Natural persons . . . . .
Income tax . . . . .	
Capital tax . . . . .	
Tax on profits . . . . .	
	} Bodies corporate . . . . .
	{ Law on Direct Taxes of August 26th, 1919, May 25th, 1927, and December 17th, 1934.

Nature of Tax	Legal Authority
<i>Canton of Appenzell A.-Rh.</i>	
Property tax . . . . .	} Tax Law of April 25th, 1897.
Income tax . . . . .	
<i>Canton of Appenzell I.-Rh.</i>	
Property tax . . . . .	} Tax Law of October 12th, 1919, and April 27th, 1924.
Tax on profits . . . . .	
Land tax . . . . .	
<i>Canton of St. Gallen.</i>	
Property tax . . . . .	} Law of January 27th, 1859, relating to the Com- munal Tax System.
Income tax . . . . .	
<i>Canton of Graubünden.</i>	
Property tax . . . . .	} Tax Laws of the Communes (the communes of the Canton are independent in regard to taxation).
Tax on profits . . . . .	
Land tax . . . . .	
Increment tax . . . . .	
Any other taxes on property and profits . . . . .	
<i>Canton of Aargau.</i>	
Property tax . . . . .	} Law of November 30th, 1866, on the Disposal of Communal Property and Communal Taxes.
Tax on profits . . . . .	
	} Law of February 18th, 1925, relating to Tax Abatement and Tax Supplements.
	} Law of July 11th, 1934, concerning Amendments and Additions to the Tax Legislation.
Special tax on limited companies and co-opera- tive societies . . . . .	} Law of September 15th, 1910, concerning the Taxation of Limited Companies and Co-operative Societies.
<i>Canton of Thurgau.</i>	
Property tax . . . . .	} Law of May 23rd, 1933, relating to the Tax System.
Income tax . . . . .	
<i>Canton of Ticino.</i>	
Property tax . . . . .	} Tax Law of the Canton of Ticino of December 11th, 1907, with subsequent amendments.
Income tax . . . . .	
<i>Canton of Vaud.</i>	
Property tax . . . . .	} Law on Communal Taxes of May 19th, 1925, November 24th, 1926, and December 28th, 1930.
Tax on earned income . . . . .	
Capital tax . . . . .	
Tax on profits . . . . .	
Land tax . . . . .	
Rent tax . . . . .	
Tax on foreigners . . . . .	

Nature of Tax	Legal Authority
<i>Canton of Valais.</i>	
Tax on capital and income . . . . .	{ Finance Law of November 10th, 1903. Law on the Distribution of Municipal Charges and Public Works in the Communes of November 29th, 1886, and November 14th, 1922.
Tax on industry . . . . .	
<i>Canton of Neuchâtel.</i>	
Property tax . . . . .	{ Law on Municipal Taxes of October 29th, 1885, with subsequent amendments. Decree of November 20th, 1917, amending Articles 1-4 of the Law on Municipal Taxes of October 29th, 1885.
Income tax . . . . .	
Tax on gross income or rental value of real estate . . . . .	
Tax on the value of the rent or lease. . . . .	
<i>Canton of Geneva.</i>	
Income tax . . . . .	{ Law on Public Taxes of March 24th, 1923, De- cember 24th, 1924, March 9th, 1927, May 4th, 1927, December 1st, 1928, and February 21st, 1934.
Property tax . . . . .	
Tax on profits . . . . .	
Capital tax . . . . .	
Fixed professional tax on business, industry and professions . . . . .	