

No. 25664

**FRANCE
and
SWITZERLAND**

**Agreement on taxation of the remuneration of frontier
workers. Signed at Paris on 11 April 1983**

Authentic text: French.

Registered by France on 23 February 1988.

**FRANCE
et
SUISSE**

**Accord relatif à l'imposition des rémunérations des tra-
vailleurs frontaliers. Signé à Paris le 11 avril 1983**

Texte authentique : français.

Enregistré par la France le 23 février 1988.

[TRANSLATION — TRADUCTION]

AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE FRENCH REPUBLIC AND THE SWISS FEDERAL COUNCIL ON THE TAXATION OF THE REMUNERATION OF FRONTIER WORKERS

The Government of the French Republic and the Swiss Federal Council,
Acting on behalf of the Cantons of Berne, Soleure, Basel (town), Basel (county), Vaud, Valais, Neuchâtel and Jura,

Desiring to regulate equitably the taxation of the remuneration of frontier workers,

Have agreed as follows:

Article 1. Salaries, wages and other similar forms of remuneration received by frontier workers shall be taxable only in the State in which such workers are resident, in exchange for financial compensation paid to the other State.

Article 2. The financial compensation paid to the other State by the State in which the frontier worker is resident shall be equal to 4.5 per cent of the total aggregate gross annual remuneration of the frontier workers.

Article 3. The expression “frontier worker” shall mean any person residing in one State who engages in paid activity in the other State for an employer based in that other State, and who generally returns every day to the State in which he is resident.

Article 4. The terms of the financial compensation established under article 2 shall be fixed by an exchange of letters between the competent authorities of the two States.

Article 5. Each of the States shall notify the other of the completion of the procedures required by its legislation for the entry into force of this Agreement. This Agreement shall enter into force on the date of the later notification.

Article 6. The arrangement between France and Switzerland of 18 October 1935 and the exchange of letters and notes of 1910, 1911, 1921 and 1934-35 on the taxation of frontier workers are hereby superseded. The provisions of these agreements shall apply for the last time to remuneration earned in 1982.

The provisions of this Agreement shall apply for the first time to remuneration earned as of 1 January 1983.

Article 7. 1. This Agreement shall remain in force until such time as it is denounced.

2. The Government of the French Republic may denounce this Agreement with respect to one, several or all of the cantons, by notifying the Swiss Federal Council. The Swiss Federal Council shall notify the Government of the French

¹ Came into force on 18 December 1986, the date of the last of the notifications (effected on 13 October and 18 December 1986) by which the Parties informed each other of the completion of the required procedures, in accordance with article 5.

Republic of denunciation by one, several or all of the cantons which are parties to the Agreement.

3. Notice of the denunciation must be given in advance, through the diplomatic channel, at least six months before the end of each calendar year. In such case, the Agreement shall apply for the last time to remuneration earned during the calendar year at the end of which the denunciation is to take effect.

DONE in Paris on 11 April 1983 in duplicate in the French language.

For the Government
of the French Republic:

[Signed]

JACQUES DELORS
Minister of Economic, Financial
and Budgetary Affairs

For the Swiss Federal
Council:

[Signed]

FRANÇOIS DE ZIEGLER
Ambassador Extraordinary and Pleni-
potentiary of the Swiss Confeder-
ation