

The Provision of cross-border financial services in the United Kingdom by firms from Switzerland

The Commissioners for Her Majesty's Revenue and Customs, on the one hand

and,

The Swiss Federal Department of Finance, on the other hand

Note that on today's date, an Agreement was signed between the United Kingdom of Great Britain and Northern Ireland and the Swiss Confederation on cooperation in the area of taxation.

Following the signing of this Agreement, the said Commissioners and Federal Department hereby declare that the annexed Memorandum on the Provision of cross-border financial services in the United Kingdom by firms from Switzerland will provide Swiss financial institutions appropriate guidance to offer such financial services.

Signed in duplicate in English and French on this

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For and on behalf of the Commissioners for Her Majesty's Revenue and Customs,
the competent authority under the said Agreement for the United Kingdom of Great
Britain and Northern Ireland

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For and on behalf of the Swiss Federal Department of Finance,
the competent authority under the said Agreement for the Swiss Confederation