



## Appendix to working paper on direct postal service under the Multilateral Convention on Mutual Administrative Assistance in Tax Matters

### Examples of application (as of 1<sup>st</sup> July 2020)<sup>1</sup>

#### 1. Overview of selected partner States and taxes

	Federal tax								Cantonal and communal taxes							
	Income tax, natural persons	Profit taxes, legal entities	VAT	Withholding tax	Stamp duty	Customs duty	Income tax, natural persons		Wealth tax, natural persons	Profit tax, legal entities	Capital tax, legal entities	Estate, inheritance and gift tax	Property gains tax	Real estate tax	Real estate transfer tax	Motor vehicle tax
<b>Germany</b>	√	√	-	√	-	-	√	√	√	√	√	-	√	-	-	-
<b>France</b>	√	√	-	√	-	-	√	√	√	√	√	-	√	-	-	-
<b>Italy</b>	√	√	-	√	-	-	√	√	√	√	√	-	√	-	-	-
<b>Liechtenstein</b>	√	√	-	√	-	-	√	√	√	√	√	-	√	-	-	-
<b>Austria</b>	√	√	-	√	-	-	-	-	-	-	-	-	-	-	-	-

√	direct postal service possible
-	no direct postal service

<sup>1</sup> The reference date for these examples is 15 June 2020. Partner States can make changes at any time by adjusting their reservations.

## 2.1. Germany

<b>Legal basis</b>	Art. 17 para. 3 of the MAC
<b>General reservation</b>	no
<b>Documents</b>	
<input checked="" type="checkbox"/> possible	Official documents, particularly those relating to <i>tax assessment and collection</i> as well as <i>administrative criminal or appeal proceedings</i>
<input checked="" type="checkbox"/> excluded	Documents relating to the <i>enforcement</i> of tax claims and fines of all kinds
<b>Applicable types of tax</b>	See overview in section 1
<b>Applicable tax periods</b>	
<input checked="" type="checkbox"/> principle	1 January 2018 to present
<input type="checkbox"/> for intentional criminal acts under Art. 28 para 7 of the MAC	1 January 2014 to present

## 2.2. France

<b>Legal basis<sup>2</sup></b>	Art. 17 para. 3 of the MAC
<b>General reservation</b>	no
<b>Documents</b>	
<input checked="" type="checkbox"/> possible	Official documents, particularly those relating to <i>tax assessment and collection</i> as well as <i>administrative criminal or appeal proceedings</i>
<input checked="" type="checkbox"/> excluded	Documents relating to the <i>enforcement</i> of tax claims and fines of all kinds
<b>Applicable types of tax</b>	See overview in section 1
<b>Applicable tax periods</b>	
<input checked="" type="checkbox"/> principle	1 January 2018 to present
<input type="checkbox"/> for intentional criminal acts under Art. 28 para 7 of the MAC	1 January 2014 to present

<sup>2</sup> Aside: Article 28<sup>bis</sup> of the Convention of 9 September 1966 between the Swiss Confederation and the Republic of France for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital and for the Prevention of Tax Fraud and Tax Evasion (DTA CH-FR; SR 0.672.934.91) provides a legal basis for direct postal service to France for the collection of monies owed.

## 2.3. Italy

<b>Legal basis</b>	Art. 17 para. 3 of the MAC
<b>General reservation</b>	no
<b>Documents</b>	
<input checked="" type="checkbox"/> possible	Official documents, particularly those relating to <i>tax assessment and collection</i> as well as <i>administrative criminal or appeal proceedings</i>
<input checked="" type="checkbox"/> excluded	Documents relating to the <i>enforcement of tax claims and fines of all kinds</i>
<b>Applicable types of tax</b>	See overview in section 1
<b>Applicable tax periods</b>	
<input checked="" type="checkbox"/> principle	1 January 2018 to present
<input type="checkbox"/> $\pm$ for intentional criminal acts under Art. 28 para 7 of the MAC	1 January 2014 to present

## 2.4. Liechtenstein

<b>Legal basis</b>	Art. 17 para. 3 of the MAC
<b>General reservation</b>	no
<b>Documents</b>	
<input checked="" type="checkbox"/> possible	Official documents, particularly those relating to <i>tax assessment and collection</i> as well as <i>administrative criminal or appeal proceedings</i>
<input checked="" type="checkbox"/> excluded	Documents relating to the <i>enforcement of tax claims and fines of all kinds</i>
<b>Applicable types of tax</b>	See overview in section 1
<b>Applicable tax periods</b>	
<input checked="" type="checkbox"/> principle	1 January 2018 to present
<input type="checkbox"/> $\pm$ for intentional criminal acts under Art. 28 para 7 of the MAC	1 January 2014 to present

## 2.5. Austria

<b>Legal basis</b>	Art. 17 para. 3 of the MAC
<b>General reservation</b>	no
<b>Documents</b>	
<input checked="" type="checkbox"/> possible	Official documents, particularly those relating to <i>tax assessment and collection</i> as well as <i>administrative criminal or appeal proceedings</i>
<input checked="" type="checkbox"/> excluded	Documents relating to the <i>enforcement of tax claims and fines of all kinds</i>
<b>Applicable types of tax</b>	See overview in section 1
<b>Applicable tax periods</b>	
<input checked="" type="checkbox"/> principle	1 January 2018 to present
<input type="checkbox"/> $\pm$ for intentional criminal acts under Art. 28 para 7 of the MAC	1 January 2014 to present