For cases in which duty is charged by both countries, Article VI provides a system of "credits". Where property has a situs in one country and not in the other, the country of situs will retain its duty and the other country will allow a "credit" (Paragraph (1)); otherwise both countries will allow "credits", the sum of which will eliminate the smaller of the two duties (Paragraph (2)).

Provision is made for the exchange of information between the taxation authorities of the two countries.

The Agreement applies to the estate duty (separate from British estate duty) which is imposed in Northern Ireland.

The Agreement is effective as regards the estates of persons who die on or after the date when it comes into force. But provision is made for the Agreement to be applied to the estate of a person who dies before the Agreement comes into force and after 4th December, 1951, if the accountable person so elects.

1957 No. 426

The Double Taxation Relief (Estate Duty) (Switzerland) Order, 1957

Made - - - - 15th March, 1957

At the Court at Buckingham Palace, the 15th day of March, 1957

Present,

The Queen's Most Excellent Majesty in Council

Whereas a draft of this Order was laid before the Commons House of Parliament in accordance with the provisions of subsection (4) of section seventy-seven of the Finance Act, 1948(a), and an Address has been presented to Her Majesty by that House praying that an Order may be made in the terms of this Order:

Now, therefore, Her Majesty, in exercise of the powers conferred on Her by subsection (1) of the said section seventy-seven and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

1. This Order may be cited as the Double Taxation Relief (Estate Duty) (Switzerland) Order, 1957.

2. It is hereby declared—

(*a*) that the arrangements specified in the Convention set out in the Schedule to this Order have been made with the Swiss Federal Council with a view to affording relief from double taxation in relation to estate duty payable under the laws of the United Kingdom and cantonal and communal taxes leviable on or by reference to death imposed by the laws of Switzerland; and

(*b*) that it is expedient that those arrangements should have effect.

W. G. Agnew.

(a) 11 & 12 Geo. 6. c. 49.

SCHEDULE

CONVENTION BETWEEN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE SWISS CONFEDERATION FOR RELIEF FROM DOUBLE TAXATION WITH RESPECT TO TAXES ON THE ESTATES OF DECEASED PERSONS

The Government of the United Kingdom of Great Britain and Northern Ireland and the Swiss Federal Council,

Desiring to conclude a Convention for relief from double taxation with respect to taxes on the estates of deceased persons,

Have appointed for that purpose as their respective Plenipotentiaries:

The Government of the United Kingdom of Great Britain and Northern Ireland:

The Right Honourable John Selwyn Brooke Lloyd, C.B.E., Q.C., M.P., Principal Secretary of State for Foreign Affairs;

The Swiss Federal Council:

Monsieur Armin Daeniker, Envoy Extraordinary and Minister Plenipotentiary of the Swiss Confederation in London;

Who, having communicated to one another their full powers, found in good and due form, have agreed as follows:—

ARTICLE I

(1) The taxes which are the subject of the present Convention are:—

(*a*) In the United Kingdom:

The estate duty imposed in Great Britain;

(*b*) In Switzerland:

The cantonal and communal taxes imposed on estates and inheritances.

(2) The present Convention shall apply in relation to the estate duty imposed in Northern Ireland as it applies in relation to the estate duty imposed in Great Britain.

(3) The present Convention shall also apply to any other taxes of a substantially similar character to the taxes referred to in paragraphs (1) and (2) which may be imposed in Great Britain, Northern Ireland or Switzerland subsequently to the date of signature of the present Convention.

ARTICLE II

(1) In the present Convention, unless the context otherwise requires:—

(*a*) The term "United Kingdom" means Great Britain and Northern Ireland;

(*b*) The term "Great Britain" means England, Wales and Scotland, and does not include the Channel Islands and the Isle of Man;

(*c*) The term "Switzerland" means the Swiss Confederation;

(*d*) The term "territory," when used in relation to one or the other Contracting Party, means Great Britain or Switzerland, as the context requires;

(*e*) The term "tax" means the estate duty imposed in Great Britain or any of the cantonal and communal taxes imposed in Switzerland on estates and inheritances, as the context requires.

(2) For the purposes of the present Convention, the question whether a deceased person was domiciled in any part of the territory of one of the Contracting Parties at the time of his death shall be determined in accordance with the law in force in that territory; and a person who was not domiciled in Switzerland at the time of his death shall be treated as having been so domiciled if Swiss civil law requires the succession to be opened in Switzerland.

(3) In the application of the provisions of the present Convention by either Contracting Party any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the law in force in the territory of that Party relating to the taxes which are the subject of the Convention.

ARTICLE III

(1) Where a person dies domiciled in Switzerland and does not die domiciled in some part of Great Britain, the situs of any of the rights or interests, legal or equitable, enumerated in Article IV of this Convention shall, so far as their situs is relevant for the purpose of imposing tax in Great Britain, be determined exclusively in accordance with the rules in the said Article IV ; provided, however, that if, apart from this paragraph, tax would be imposed in Great Britain on any property, Article IV shall not apply to such property unless tax is imposed or would but for some specific exemption be imposed on such property in Switzerland.

(2) Where a person dies domiciled in some part of Great Britain and does not die domiciled in Switzerland, the situs of any of the rights or interests, legal or equitable, enumerated in Article IV of this Convention shall, so far as their situs is relevant for the purpose of imposing tax in Switzerland, be determined exclusively in accordance with the rules in the said Article IV ; provided, however, that if, apart from this paragraph, tax would be imposed in Switzerland on any property, Article IV shall not apply to such property unless tax is imposed or would but for some specific exemption be imposed on such property in Great Britain.

(3) If by reason of the application of Article IV tax would be imposed in the territory of one Contracting Party on property on which, apart from the said Article IV, tax would not be imposed in that territory, that Article shall not apply to such property.

(4) Nothing in this Article shall prevent the imposition of tax in Great Britain on any right or interest which passes under a disposition or devolution regulated by the law of some part of Great Britain.

ARTICLE IV

The rules referred to in paragraphs (1) and (2) of Article III are:—

(*a*) Rights or interests (otherwise than by way of security) in or over immovable property shall be deemed to be situated at the place where such property is located ;

(*b*) Rights or interests (otherwise than by way of security) in or over tangible movable property, other than such property for which specific provision is hereinafter made, and in or over bank or currency notes, other forms of currency recognised as legal tender in the place of issue, negotiable bills of exchange and negotiable promissory notes, shall be deemed to be situated at the place where such property, notes, currency or documents are located at the time of death, or if *in transitu*, at the place of destination ;

(*c*) Debts, secured or unsecured, including securities issued by any Government, municipality or public authority, and debentures and debenture stock issued by any company, but excluding the forms of indebtedness for which specific provision is made herein, shall be deemed to be situated at the place where the deceased person was domiciled at the time of his death ;

(*d*) Shares or stock in a company (including shares or stock held by a nominee, whether the beneficial ownership is evidenced by scrip certificates or otherwise) shall be deemed to be situated at the place in or under the law of which the company was incorporated ;

(*e*) Moneys payable under a policy of assurance or insurance shall be deemed to be situated at the place where the deceased person was domiciled at the time of his death ;

(*f*) Ships and aircraft and shares thereof shall be deemed to be situated at the place of registration of the ship or aircraft ;

(*g*) Goodwill as a trade, business or professional asset shall be deemed to be situated at the place where the trade, business or profession to which it pertains is carried on ;

(*h*) Patents, trade marks, designs, copyright, and rights or licences to use any patent, trade mark, design or copyrighted material shall be deemed to be situated at the place where the deceased person was domiciled at the time of his death;

(*i*) Rights or causes of action *ex delicto* surviving for the benefit of an estate of a deceased person shall be deemed to be situated at the place where such rights or causes of action arose;

(*j*) Judgment debts shall be deemed to be situated at the place where the judgment is recorded;

(*k*) Any other right or interest shall be deemed to be situated at the place determined by the law in force in the territory of the Contracting Party in whose territory the deceased person was not domiciled.

ARTICLE V

(1) In determining the amount on which tax is to be computed, permitted deductions shall be allowed in accordance with the law in force in the territory in which the tax is imposed.

(2) Where in the territory of one Contracting Party tax is imposed on any property on the death of a person who at the time of his death was not domiciled in any part of that territory but was domiciled in some part of the territory of the other Contracting Party, no account shall be taken, in determining the amount or rate of such tax, of any other property, so far as that other property is situated outside the former territory; but this paragraph shall not apply:—

(*a*) to tax imposed in Switzerland on immovable property (including the contents thereof) situated in Switzerland;

(*b*) to tax imposed in Great Britain in so far as the other property referred to in this paragraph passes under a disposition or devolution regulated by the law of some part of Great Britain.

ARTICLE VI

(1) Any claim for a refund of tax founded on the provisions of the present Convention shall be made within five years from the date of the death of the deceased person in respect of whose estate the claim is made, or, in the case of an interest in expectancy where payment of tax is deferred until the date on which the interest falls into possession, within five years from that date.

(2) Any such refund shall be made without payment of interest on the amount so refunded.

ARTICLE VII

(1) The competent authorities of the two Contracting Parties may communicate with each other directly for the purpose of resolving any difficulty or doubt as to the application or interpretation of this Convention.

(2) In this Article, the term "competent authorities" means, in the case of Great Britain, The Commissioners of Inland Revenue or their authorised representative; in the case of Switzerland, the Director of the Federal Tax Administration or his authorised representative; in the case of Northern Ireland, the Minister of Finance or his authorised representative; and, in the case of any territory to which the present Convention is extended under Article VIII, the competent authority for the administration in such territory of the taxes to which the present Convention applies.

ARTICLE VIII

(1) The present Convention may be extended, either in its entirety or with modifications, to any territory for whose international relations the United Kingdom is responsible and which imposes taxes substantially similar in character to those which are the subject of the Convention, and any such extension shall

take effect from such date and subject to such modifications and conditions (including conditions as to termination) as may be specified and agreed between the Contracting Parties in notes to be exchanged for this purpose.

(2) The termination in respect of the United Kingdom or Switzerland of the present Convention under Article X shall, unless otherwise expressly agreed by the Contracting Parties, terminate the application of the Convention to any territory to which it has been extended under this Article.

ARTICLE IX

(1) The present Convention shall be ratified and the instruments of ratification shall be exchanged at Berne as soon as possible.

(2) The present Convention shall enter into force on the date of the exchange of instruments of ratification(a), and shall be applicable to estates or inheritances in the case of persons who die on or after that date.

ARTICLE X

(1) The present Convention shall remain in force for not less than three years after the date of its entry into force.

(2) If not less than six months before the expiration of such period of three years neither of the Contracting Parties shall have given to the other Contracting Party, through the diplomatic channel, written notice of its intention to terminate the present Convention, the Convention shall remain in force after the expiration of such period.

(3) If after the expiration of such period of three years either Contracting Party shall give to the other Contracting Party, through the diplomatic channel, written notice of its intention to terminate the present Convention, the Convention shall cease to be applicable to estates and inheritances in the case of persons dying after the date (not being earlier than six months after the date of such notice) specified in such notice, or if no date is there specified, after the expiration of six months from the date of such notice.

(4) The present Convention shall be separately terminable in respect of Northern Ireland by the same procedure as is prescribed in paragraphs (2) and (3) of this Article.

In witness whereof the above-mentioned Plenipotentiaries have signed the present Convention and have affixed thereto their seals.

Done in duplicate at London, the 12th day of June, 1956, in the English and French languages, both texts being equally authoritative.

(L.S.) ARMIN DAENIKER.

(L.S.) SELWYN LLOYD.

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

Article IV of the double death duties Convention with Switzerland which is scheduled to this Order provides a code of rules for determining the situs of the categories of property which may pass on the death of a person who dies domiciled in either country. Thus under Rule (*d*) the situs of shares

(a) Instruments of ratification were exchanged on 25th February, 1957.

or stock in a company is to be the place of incorporation of the company. Under Rules *(c)*, *(e)* and *(h)*, on the other hand, the situs of debts, of an insurance policy on the deceased's life and of patents, trade marks, designs and copyright, is to follow the domicile. But the code of rules does not apply where the effect of applying it would be to bring within either country's charge to duty property which, apart from the code, would be outside the charge of the country in question (Paragraphs (1), (2) and (3) of Article III).

The Convention applies to the estate duty (separate from British estate duty) which is imposed in Northern Ireland.

The Convention is effective only as regards the estates of persons who die on or after the date when it enters into force.

DENTISTS

DISCIPLINARY COMMITTEE

1957 No. 1265

The General Dental Council Disciplinary Committee (Procedure) Rules Approval Order of Council, 1957

Made - - - - 17*th July*, 1957

At the Council Chamber, Whitehall, the 17th day of July, 1957

By the Lords of Her Majesty's Most Honourable Privy Council

Whereas by subsection (1) of section seven and sub-paragraph (2) of paragraph ten of the First Schedule to the Dentists Act, 1956(a), provision is made for the making of rules by the General Dental Council as to the procedure to be followed and rules of evidence to be observed in proceedings before the Disciplinary Committee:

And Whereas in pursuance of the said subsection (1) and sub-paragraph (2) the General Dental Council have made the General Dental Council Disciplinary Committee (Procedure) Rules, 1957, being the rules set forth in the Schedule to this Order:

And Whereas by subsection (3) of section seven and sub-paragraph (2) of paragraph ten of the First Schedule to the said Act, such rules shall not come into force until approved by Order of the Privy Council:

Now, therefore, Their Lordships, having taken the General Dental Council Disciplinary Committee (Procedure) Rules, 1957, into consideration, are pleased to approve the same as set forth in the Schedule to this Order.

This Order may be cited as the General Dental Council Disciplinary Committee (Procedure) Rules Approval Order of Council, 1957.

W. G. Agnew.

(a) 4 & 5 Eliz. 2. c. 29.