

must be the owner of the bank account or a beneficiary. This also includes accounts held by foundations or trusts.³²⁷

3.2 Current State of Research

To date, the Swiss Government has negotiated tax agreements with Germany, Austria and the United Kingdom. The agreements with Austria and the United Kingdom have been in force since 1 January, 2013. The Swiss-UK tax agreement and the Swiss-DE tax agreement are almost identical, with only slight variations.³²⁸ First, there are differences between the tax systems, which require special rules for non-UK domiciled individuals, who are taxed on a remittance base. Second, the domestic tax rates on interest income, dividend income and capital gains are different in the UK, Germany and Austria, with the effect that the tax rates for future taxation of these incomes and gains are notably higher in the Swiss-UK tax agreement than in the Swiss-DE agreement. Third, there are some different procedural arrangements in the agreements. Despite these differences, literature related to Germany and Austria can be used to draw conclusions for the Swiss-UK tax agreement. The implementation, or projected implementation, of the Swiss agreements in these three countries and the higher coverage of the agreements has led to a higher amount of scientific research, especially in German journals.

Articles have been published in the *Betriebs Berater Journal* by Degen³²⁹; Ebner, Ebel & Hartrott³³⁰ and Götzenberger³³¹ and in *Zeitschrift für Stiftungswesen* by Hosp & Langer³³². Further articles are available in the *European Taxation Journal*, which published an analysis by Carelli³³³, and by Koblenzer in the *Erbschaft- Steuer-Berater Journal*³³⁴. Articles have been written in other journals by Patkòs & Gräfe³³⁵; Urtz³³⁶ and others. Because the agreements with the UK and Austria have only been in force since January 2013, it is expected that further research, especially in the field of future taxation, will be published shortly.

³²⁷ Urtz, 2012, p. 61.

³²⁸ Carelli, 2012, p. 301-307.

³²⁹ Degen, 2012, p. 28-34.

³³⁰ Ebner, Ebel & Hartrott, 2012, p. 287-294.

³³¹ Götzenberger, 2012, p. 2544-2545.

³³² Hosp & Langer, 2011 (1), p. 121-127.

³³³ Carelli, 2012, p. 301-307.

³³⁴ Koblenzer, 2012 (1), p. 124-131 and Koblenzer, 2012 (2), p. 154-160.

³³⁵ Patkòs & Gräfe, 2012, p. 34-40.

³³⁶ Urtz, 2012, p. 60-63.