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Announcement 2025-8: Competent authority arrangement under U.S.-Switzerland treaty regarding dividends received by retirement plans

The IRS today released [Announcement 2025-8](#) that provides a copy of the Competent Authority Arrangement (CAA) under paragraph 3 of Article 25 (Mutual Agreement Procedure) of the U.S.-Switzerland income tax treaty, regarding certain U.S. and Swiss pension or other retirement arrangements, including individual retirement savings plans, that may be eligible for benefits under paragraph 3 of Article 10 (Dividends).

The CAA is operative for dividends paid on or after January 1, 2020, and supersedes the CAA entered into on May 6, 2021.

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