

KPMG AEOI Updates & Tracking Service CRS Alert



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Country:	Switzerland	Regime:	CRS

Switzerland: Launched Consultation on Expanding AEOI with Eight Additional Jurisdictions

On 13 August 2025, the Federal Council of Switzerland launched a consultation regarding the introduction of the automatic exchange of financial account information (AEOI) agreements with eight additional jurisdictions: Armenia, Cameroon, Mongolia, Papua New Guinea, Paraguay, Rwanda, Senegal, and Tunisia. These agreements with the proposed jurisdictions are scheduled to take effect on 01 January 2027, with the first exchange of information scheduled for 2028. The consultation will run until 14 November 2025.

However, the agreements will only enter into force if the proposed jurisdictions meet the required AEOI standards. Before the first exchange of information, the Federal council will evaluate each jurisdiction's compliance with the AEOI standards, with particular attention to data security and confidentiality.

Parliament is currently reviewing proposed revisions to the Federal Act on the International Automatic Exchange of Information on Tax Matters (AEOIA). A key change in the revision would grant the Federal Council the authority to decide which jurisdictions are included in the list of AEOI partner jurisdictions, eliminating the need for Parliament's approval. If this revision is approved and comes into effect on 01 January 2026, the Federal Council would be able to introduce AEOI agreements with the proposed jurisdictions directly. If not, the Federal Council plans to submit the proposal to Parliament for approval in autumn or winter 2026.

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Reference: Press Release

For information on KPMG's global AEOI network professionals, please email GO-FM AEOI Program Support.

For more information on KPMG AEOI Updates & Tracking Service, please see here.

For additional summaries of the latest AEOI developments, please visit KPMG's TaxNewsFlash-FATCA/IGA/CRS Insights page, here.

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