



KPMG AEOI Updates & Tracking Service CARF Alert



Date:	14 November 2025	Alert Type:	Announcement
Country:	Switzerland	Regime:	CARF

Switzerland: Postponed Review of Draft Law Introducing CARF

On 04 November 2025, the Swiss Parliament issued a press release announcing the postponement of the review of federal draft legislation No. 25.052 (found [here](#)), which concerned the activation of the list of partner jurisdictions for the automatic exchange of information (AEOI) on crypto-assets under the OECD's Crypto-Asset Reporting Framework (CARF), effective 01 January 2026.

Several key jurisdictions have decided to delay the implementation of CARF beyond the initially agreed international timeline of 01 January 2026. Additionally, the OECD is reassessing key implementation issues, which could lead to a reinterpretation of the CARF.

Considering these developments, the Swiss National Council Committee on Economic Affairs and Taxes voted 18 in favor, 0 against, and 4 abstentions to postpone the review of the draft legislation activating the list of partner jurisdictions for CARF until next year, pending clarity on the approach of other jurisdictions and the international community's interpretation of the CARF rules. Further clarification from Swiss authorities regarding the impact of this decision on the general implementation of the CARF due diligence requirements, which are not affected by this vote and are still expected to become effective as of 1 January 2026, should follow shortly.

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Reference: [Press Release](#)

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

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