



KPMG AEOI Updates & Tracking Service FATCA Alert



Date:	23 July 2026	Alert Type:	Announcement
Country:	Switzerland	Regime:	FATCA

Switzerland: Further Delays for Transition to Model 1 FATCA IGA Until 2029

On 29 June 2026, the State Secretariat for International Finance (SIF) of Switzerland updated its Foreign Account Tax Compliance Act (FATCA) agreement webpage to indicate that the reciprocal Model 1 FATCA Intergovernmental Agreement (IGA) between Switzerland and the United States is now expected to enter into force no earlier than 1 January 2029.

This updated timeline pushes back the anticipated implementation date by an additional year. Previously, in January 2026, the SIF had announced that the Model 1 IGA was expected to enter into force no earlier than January 2028 (see the detailed KPMG alert, [here](#), on the earlier announcement regarding the anticipated 2028 effective date).

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Reference: [SIF's FATCA webpage](#), and [U.S.-Switzerland FATCA Agreement](#) [PDF 1,154KB]

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/CRS/CARF Insights page, [here](#).

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