English is not an official language of the Swiss Confederation. This translation is provided for information purposes only and has no legal force.

Federal Act on International Administrative Assistance in Tax Matters

of 28 September 2012 (Last amended on 1 October 2026)

The Federal Assembly of the Swiss Confederation,
based on Article 173 paragraph 2 of the Federal Constitution[1],
and having considered the Federal Council Dispatch dated 6 July 2011[2],
decrees:

Chapter 1 General Provisions[3]

Art. 1 Subject matter and scope of application

1 This Act governs the execution of administrative assistance in the exchange of information on request and in the spontaneous exchange of information:[4]

a. in accordance with agreements for the avoidance of double taxation;

b. in accordance with other international agreements that provide for the exchange of information regarding tax matters.

2 It is subject to the derogations of individual applicable agreements.

Art. 2[5] Competent authority

1 The Federal Tax Administration (FTA) is responsible for administrative assistance procedures.

AS **2013** 231

1 SR **101**
2 BBl **2011** 6193
3 Amended by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).
4 Amended by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).
5 Amended by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

2 Swiss courts and the competent tax authorities under cantonal or communal law may send documents directly by post to a person in a foreign state if the relevant agreement permits this.[6]

Art. 3 Definitions

For the purposes of this Act:

a.[7] the *person concerned* is the person about whom an administrative assistance request for information is made or a person whose tax situation is the subject of a spontaneous exchange of information;

b. the *information holder* is the person in Switzerland who is in possession of the requested information.

b^bis.[8] an *exchange of information on request* is an exchange of information based on a request for mutual administrative assistance;

c.[9] *group requests* are administrative assistance requests for information on two or more people with identical behaviour patterns who are identifiable by means of precise details

d.[10] a *spontaneous exchange of information* is an unrequested exchange of information available to the FTA or the cantonal tax administrations that may be of interest to the competent foreign authority.

Art. 4 Principles

1 …[11]

2 The administrative assistance procedure is carried out swiftly.

6 Inserted by No I 3 of the FA of 21 June 2019 on the Implementation of the Recommendations of the Global Forum on Transparency and the Exchange of Information for Tax Purposes, in force since 1 Nov. 2019 (AS **2019** 3161; BBl **2019** 279).

7 Amended by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

8 Inserted by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

9 Inserted by No I of the Federal Act of 21 March 2014, in force since 1 Aug. 2014 (AS **2014** 2309; BBl **2013** 8369).

10 Inserted by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

11 Repealed by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, with effect from 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

3 It is forbidden to provide information on persons not concerned by the request unless this information is foreseeably relevant to the assessment of the tax situation of the person concerned or the legitimate interests of persons who are not persons concerned outweigh the interest of the requesting party in the transmission of the information.[12]

Art. 4*a*[13] Electronic procedures

1 The Federal Council may require the electronic conduct of procedures under this Act. If so, it shall regulate the modalities of such conduct.

2 The FTA shall ensure the authenticity and integrity of data transmitted during the electronic conduct of procedures.

3 In the case of the electronic filing of submissions whose signature is required by law, it may recognise a different form of electronic confirmation of the information from a qualified electronic signature.

Art. 5 Applicable procedural law

1 Unless otherwise specified in this Act, the Federal Act of 20 December 1968[14] on Administrative Procedure (APA) applies.

2 Article 22*a* paragraph 1 of the APA on statutory or official periods does not apply.

Art. 5*a*[15] Agreements on the data protection

If the applicable convention provides that the informing authority may stipulate data protection provisions that must be observed by the recipient authority, the Federal Council may enter into agreements on data protection. The data protection provisions that must be observed must provide at least the same level of protection as the Data Protection Act of 25 September 2020[16].[17]

12 Amended by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

13 Inserted by No I 6 of the FA of 18 June 2021 on Electronic Tax-related Procedures, in force since 1 Jan. 2022 (AS **2021** 673; BBl **2020** 4705).

14 SR **172.021**

15 Inserted by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

16 SR **235.1**

17 Second sentence amended by Annex 1 No II 54 of the Data Protection Act of 25 Sept. 2020, in force since 1 Sept. 2023 (AS **2022** 491; BBl **2017** 6941).

Chapter 2 Exchange of Information on Request[18]

Section 1 Administrative Assistance Requests by Foreign States[19]

Art. 6 Requests

[1] Requests from a foreign state must be made in writing in one of the official languages of Switzerland or in English and include the information required by the applicable agreement.

[2] If the applicable agreement does not specify any requirements for the content of a request, and unless otherwise apparent from the agreement, the request must include the following information:

a. the identity of the person concerned, whereby the person may be identified by means other than his name and address;

b. a description of the information requested and the form in which the requesting state wishes to receive this information;

c. the tax purpose for which the information is requested;

d. the grounds for presuming that the information requested is in the requested state or is in the possession of or under the control of an information holder resident in the requested state;

e. the name and address of the presumed information holder, if known;

f. a declaration that the request complies with the legal and regulatory requirements and the administrative practices of the requesting state, such that the requesting authority would be entitled to receive the information in application of its law or within the scope of its normal administrative practices if the information was under its jurisdiction;

g. a declaration that the requesting state has exhausted all regular sources of information available under its domestic tax procedure.

[2bis] The Federal Council determines the required content of a group request. [20]

[3] If the requirements under paragraphs 1 and 2 are not met, the FTA shall notify the requesting authority of this in writing, and give it the opportunity to supplement its request in writing.[21]

18 Inserted by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

19 Amended by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

20 Inserted by No I of the Federal Act of 21 March 2014, in force since 1 Aug. 2014 (AS **2014** 2309; BBl **2013** 8369).

21 Amended by No I of the Federal Act of 21 March 2014, in force since 1 Aug. 2014 (AS **2014** 2309; BBl **2013** 8369).

Art. 7 Non-consideration

The request will not be considered if:

a. it constitutes a fishing expedition;

b. it requests information not covered by the administrative assistance provisions of the applicable agreement; or

c. it violates the principle of good faith, particularly if it is based on information obtained through a criminal offence under Swiss law.

Section 2 Procurement of Information[22]

Art. 8 Principles

[1] For the purpose of procuring information, only measures which are in accordance with Swiss law for the assessment and enforcement of the tax claims referred to in the request may be taken.

[2] Information that is in the possession of a bank, another financial institution, a mandated or authorised person or a fiduciary, or information concerning a participation in a legal entity may be requested if the applicable agreement provides for the transmission of such.

[3] For the procurement of the requested information, the FTA shall contact the persons and authorities mentioned in Articles 9 to 12 who can be assumed to have such information.

[4] The requesting authority is not entitled to inspect files or be present during proceedings in Switzerland.

[5] Information procurement costs are not reimbursed.

[6] Lawyers who are authorised to represent parties before judicial authorities in Switzerland under the Lawyers Act of 23 June 2000[23] (LawA) may refuse to surrender documents and information protected under the provisions on professional secrecy for lawyers.

Art. 9 Procurement of information from the person concerned

[1] If the person concerned has limited or unlimited tax liability in Switzerland, the FTA shall ask him to produce the information in his possession that is likely to be necessary to respond to the request for administrative assistance. It shall prescribe a deadline for this.

22 Amended by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

23 SR **935.61**

2 It shall inform the person concerned of the content of the request insofar as this is necessary for procurement of the information.

3 The person concerned must produce all relevant information that is in his possession or under his control.

4 The FTA shall undertake administrative measures such as audits or inspections insofar as this is necessary to respond to the request for administrative assistance. It shall inform the cantonal tax administration responsible for assessing the person concerned of the measures envisaged and allow it to participate in their execution.

5 …[24]

Art. 10 Procurement of information from the information holder

1 The FTA shall request the information holder to produce the information that is likely to be necessary to respond to the request for administrative assistance. It prescribes a deadline for this.

2 It shall inform the information holder of the content of the request insofar as this is necessary for procurement of the information.

3 The information holder must produce all relevant information that is in its possession or under its control.

4 …[25]

Art. 11 Procurement of information in the possession of the cantonal tax administrations

1 The FTA shall request the competent cantonal tax administrations to transmit the information that is likely to be necessary to respond to the request for administrative assistance. If necessary, the FTA may request trans of the complete tax file.

2 It shall transmit the entire content of the request to the cantonal tax administrations and prescribe a deadline for transmission of the information.

Art. 12 Procurement of information in the possession of other Swiss authorities

1 The FTA shall request the federal, cantonal and communal authorities to transfer the information that is likely to be necessary to respond to the request for administrative assistance.

24 Repealed by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and the Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, with effect from 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

25 Repealed by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and the Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, with effect from 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

2 It shall inform the authorities of the main content of the request and prescribe a deadline for transmission of the information.

Art. 13 Compulsory measures

1 Compulsory measures may be ordered:

a. if carrying out compulsory measures is provided for under Swiss law; or

b. to request information in accordance with Article 8 paragraph 2.

2 The FTA may use only the following compulsory measures to obtain information:

a. the search of rooms or of objects, documents and records in written form or on image and data carriers;

b. the seizure of objects, documents and records in written form or on image and data carriers;

c. the enforced appearance of duly summoned witnesses.

3 Compulsory measures are ordered by the Director of the FTA or his authorised representative.

4 If there is a risk in delay and if a compulsory measure cannot be ordered in time, the person entrusted with procuring information may undertake a compulsory measure on his own initiative. This compulsory measure is valid only if it is approved by the Director of the FTA or his authorised representative within three business days.

5 The cantonal and communal police forces and other authorities assist the FTA in the execution of compulsory measures.

6 The cantonal tax administrations concerned may participate in the execution of compulsory measures.

7 Furthermore, Articles 42 and 45 to 50 paragraphs 1 and 2 of the Federal Act of 22 March 1974[26] on Administrative Criminal Law apply.

Art. 14 Notification of persons entitled to appeal

1 The FTA shall notify the person concerned about the main parts of the request. [27]

2 It shall notify the other persons whom it must assume on the basis of the files are entitled to appeal under Article 19 paragraph 2 about the administrative assistance procedure.[28]

3 If a person under paragraph 1 or 2 (person entitled to appeal) is resident abroad, the FTA shall request the information holder to ask this person to designate a person in Switzerland who is authorised to accept service. It prescribes a deadline for this.

26 SR **313.0**
27 Amended by No I of the Federal Act of 21 March 2014, in force since 1 Aug. 2014 (AS **2014** 2309; BBl **2013** 8369).
28 Amended by No I of the Federal Act of 21 March 2014, in force since 1 Aug. 2014 (AS **2014** 2309; BBl **2013** 8369).

4 The FTA may directly inform a person entitled to appeal who is resident abroad provided:

a. it is permitted to serve documents in the state concerned by post; or

b. the requesting authority expressly consents to this procedure in the case at hand.[29]

5 If a person entitled to appeal cannot be reached, the FTA shall notify him by way of the requesting authority or by means of a publication in the Federal Gazette on the request. It shall request the person to designate a person in Switzerland who is authorised to accept service. It prescribes a deadline for this of ten days.[30].

Art. 14*a*[31] Notification in the case of group requests

1 At the request of the FTA, the information holder must identify the persons concerned by a group request.

2 The FTA shall notify persons entitled to appeal who are resident or domiciled in Switzerland about the request.

3 It shall ask the information holder to notify persons entitled to appeal who are resident or domiciled abroad about the request and at the same time to invite them to designate a person authorised to accept service in Switzerland.

3bis It may notify a person entitled to appeal who is resident or domiciled abroad directly if:

a. it is permitted to serve documents in the state concerned by post; or

b. the requesting authority expressly agrees to this procedure in the case at hand.[32]

4 It shall further notify persons concerned by the group request anonymously via a publication in the Federal Gazette:

a. about the receipt and content of the request;

29 Amended by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

30 Third sentence amended by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

31 Inserted by No I of the Federal Act of 21 March 2014, in force since 1 Aug. 2014 (AS **2014** 2309; BBl **2013** 8369).

32 Inserted by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

b.[33] about their obligation to provide the FTA with one of the following addresses:
   1. their address in Switzerland if they are resident or domiciled there,
   2. their foreign address, provided it is permitted to serve documents in the state concerned by post, or
   3. the address of a person authorised to accept service in Switzerland;

c. about the simplified procedure in accordance with Article 16; and

d. that a conclusive decree will be issued for each person entitled to appeal who has not consented to the simplified procedure.

5 The period allowed for providing an address under paragraph 4 letter b is 20 days; it commences on the day following the Federal Gazette publication.[34]

6 If the FTA is unable to deliver a conclusive decree to persons entitled to appeal, it shall notify them of such decree anonymously via a publication in the Federal Gazette. The period allowed for filing an appeal commences on the day following notification in the Federal Gazette

Art. 15 Right to participate and to inspect files

1 The persons entitled to appeal may participate in the procedure and inspect the files.

2 If the foreign authority demonstrates grounds for secrecy regarding certain case documents, the FTA may refuse to allow a person entitled to appeal to inspect the corresponding files in accordance with Article 27 of the APA[35].[36]

Section 3 Transmission of Information[37]

Art. 16 Simplified procedure

1 If the persons entitled to appeal consent to transmission of the information to the requesting authority, they shall notify the FTA of this in writing. This consent is irrevocable.

33 Amended by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

34 Amended by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

35 SR **172.021**

36 Amended by No I of the Federal Act of 21 March 2014, in force since 1 Aug. 2014 (AS **2014** 2309; BBl **2013** 8369).

37 Amended by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

2 The FTA concludes the procedure by transmitting the information to the requesting authority, making reference to the consent of the persons entitled to appeal.

3 If the consent covers only some of the information, the ordinary procedure is conducted for the remaining part.

Art. 17 Ordinary procedure

1 The FTA shall serve each person entitled to appeal with the final decree stating why administrative assistance is being provided and specifying the extent of the information to be transmitted.

2 Information that is likely to be immaterial may not be transmitted. The FTA shall remove or redact such information.

3 If a person entitled to appeal is resident abroad, the FTA shall notify them of the final decree by sending it to the person authorised to accept service, or directly if it is permitted to serve documents in the state concerned by post. It shall otherwise give notice of the decree by publication in the Federal Gazette.[38]

4 At the same time, the FTA shall inform the cantonal tax administrations concerned of the issue and content of the final decree.

Art. 18 Costs

1 Requests for administrative assistance are executed free of charge.

2 The FTA may charge the person concerned or the information holder for some or all of the costs it incurs in connection with the exchange of information if:

a. the costs are extraordinarily high; and

b. the person concerned or the information holder contributed substantially to the costs generated through their inappropriate behaviour.

3 The Federal Council shall specify the circumstances relevant to paragraph 2 and rule on the details.

Art. 18*a*[39] Deceased persons

Administrative assistance may be provided in connection with deceased persons. Their legal successors are granted party status.

38 Amended by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

39 Inserted by No I 3 of the FA of 21 June 2019 on the Implementation of the Recommendations of the Global Forum on Transparency and the Exchange of Information for Tax Purposes, in force since 1 Nov. 2019 (AS **2019** 3161; BBl **2019** 279).

Art. 19 Appeals

[1] Any order preceding the final decree, including an order concerning compulsory measures, may be enforced immediately and may be contested only together with the final decree.

[2] The person concerned and other persons as specified in Article 48 of the APA[40] are entitled to appeal.

[3] The appeal has suspensive effect. Article 55 paragraphs 2 to 4 of the APA apply.

[4] In principle, only one exchange of written submissions takes place.

[5] For all other matters, the general provisions on federal justice apply.

Art. 20 Conclusion of the procedure

[1] When the final decree or appeal decision has become fully enforceable, the FTA shall transmit the information to be exchanged to the requesting authority.

[2] The FTA shall notify the requesting authority of the restrictions on the usability of the transmitted information and of the confidentiality obligations under the administrative assistance provisions of the applicable agreement.

[3] If the agreement stipulates that the information obtained through administrative assistance may also be used for purposes other than tax matters or may be forwarded to a third state if the competent authority of the requested state consents to such use or forwarding, the FTA shall give its consent after examining the situation.[41] If the information obtained is to be forwarded to criminal authorities, the FTA shall give its consent in consultation with the Federal Office of Justice.

Art. 21 Use of the information for enforcement of Swiss tax law

[1] Only the information transmitted to the requesting authority may be used for the purpose of enforcing Swiss tax law.

[2] Bank information may be further used only if such information could have been obtained under Swiss law.

[3] If the information was obtained on the basis of a person's duty to cooperate, it may be used in criminal proceedings against that person only if the person consents to this or if such information could also have been obtained without his cooperation.

40 SR **172.021**

41 Amended by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

Art. 21*a*[42] Procedure with deferred notification of persons entitled to appeal[43]

[1] Exceptionally, the FTA shall notify persons entitled to appeal about a request by means of a decree after the information has been transmitted if the requesting authority demonstrates that the purpose of the administrative assistance and the success of its investigation would be compromised by prior notification.

[2] If an appeal is filed against the decree, only a declaration of unlawfulness can be requested.

[3] The FTA shall inform the information holders and authorities who were made aware of the request about the deferred notification. These persons and authorities may not inform persons entitled to appeal about the request until after their deferred notification.

[4] and [5] …[44]

Section 4 Swiss Requests for Administrative Assistance[45]

Art. 22

[1] The interested tax authorities shall address their request for international administrative assistance to the FTA.

[2] The FTA shall examine the request and decide whether the requirements under the administrative assistance provisions in the applicable agreement are met. If the requirements are not met, the FTA shall notify the requesting authority of this in writing, and give it the opportunity to supplement its request in writing.

[3] The FTA shall transmit the request to the competent foreign authority and monitor the administrative assistance procedure until its conclusion.

[4] Decisions on Swiss requests for international administrative assistance may not be challenged by way of appeal.

[5] The FTA shall transmit the information received from abroad to the interested tax authorities and at the same time notify them of the restrictions on the use of the transmitted information and of the confidentiality obligation under the administrative assistance provisions of the applicable agreement.

42 Inserted by No I of the Federal Act of 21 March 2014, in force since 1 Aug. 2014 (AS **2014** 2309; BBl **2013** 8369).

43 Inserted by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

44 Repealed by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, with effect from 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

45 Amended by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

5bis The FTA shall examine whether the information received from abroad is of interest to other Swiss authorities, and shall forward the information to these authorities provided this is permitted under the applicable convention and provided for by Swiss law. If required, it shall obtain the consent of the competent authority in the requested state.[46]

6 Administrative assistance concerning bank information may be requested only if such information could be obtained under Swiss law.

7 Paragraph 6 does not apply to states from which Switzerland may receive information without prior request.[47]

Chapter 3[48] Spontaneous Exchange of Information

Art. 22*a* Principles

1 The Federal Council shall regulate the details of obligations related to the spontaneous exchange of information. In doing so, it shall take account of international standards and the practices of other states.

2 The FTA and the cantonal tax administrations shall take the measures required to identify cases in which information should be exchanged spontaneously.

3 The cantonal tax administrations shall provide the FTA with the information intended for transmission to the competent foreign authorities voluntarily and in good time.

4 The FTA shall examine this information and decide which information is to be transmitted.

5 The Federal Department of Finance (FDF) may issue directives; in particular it may require the cantonal tax administrations to use specific forms and that certain forms are only to be submitted in electronic form.

Art. 22*b* Notification of persons entitled to appeal

1 The FTA shall notify the person concerned and other persons whom they must assume based on the files to be entitled to appeal under Article 48 APA[49] of the planned spontaneous exchange of information.

46 Inserted by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

47 Inserted by Art. 40 of the Federal Act of 18 Dec. 2015 on the Automatic International Exchange of Information on Tax Matters (AS **2016** 1297; BBl **2015** 5437). Amended by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

48 Inserted by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

49 SR **172.021**

2 By way of exception, they shall notify these persons of the spontaneous exchange of information after it has been carried out if the purpose of the administrative assistance and the success of an investigation would otherwise be compromised. Article 21*a* paragraphs 2 and 3 also applies by analogy.

3 If it is not possible to contact a person entitled to appeal, the FTA shall notify the person of the planned transmission of information by publication in the Federal Gazette. It shall request the person concerned to designate a person authorised to accept service. It shall specify a deadline for doing so.

Art. 22*c* Right to participate and inspect files for persons entitled to appeal

Article 15 applies by analogy to the right to participate and inspect files.

Art. 22*d* Procedure

Articles 16, 17, 19 and 20 apply by analogy to the procedure.

Art. 22*e* Information spontaneously transmitted from abroad

1 The FTA shall forward information that other states have spontaneously transmitted to it to the tax authorities interested in order to apply and enforce Swiss tax law. It shall notify them of the restrictions on the use of the transmitted information and of the confidentiality obligations under the administrative assistance provisions of the applicable agreement.

2 It shall forward the information spontaneously transmitted by another state to other Swiss authorities to which the information is of interest provided this is permitted under the applicable convention and provided for by Swiss law. If required, it shall obtain the consent of the competent authority in the requested state.

Chapter 4[50] Data Processing, Duty of Confidentiality and Statistics

Art. 22*f* Data processing

In order to fulfil its duties, the FTA may process personal data in accordance with the applicable convention and this Act, including personal data on administrative and criminal proceedings and sanctions in tax matters.

Art. 22*g* Information system

1 The FTA shall operate an information system for processing personal data, including personal data on administrative and criminal proceedings and sanctions in tax matters, that it has received based on the applicable convention and this Act.

50 Inserted by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

2 The data may only be processed by employees of the FTA or by specialists supervised by the FTA.

3 The information system assists the FTA in fulfilling its duties under the applicable convention and this Act. It may be used in particular:

a. to receive and forward information in accordance with the applicable convention and Swiss law;

b. to process legal proceedings in connection with the applicable convention and this Act;

c. to impose and enforce administrative and criminal sanctions;

d. to process requests for mutual administrative and legal assistance;

e. to combat the commission of tax offences;

f. to compile statistics.

3bis The FTA may grant the Swiss tax authorities to which they forward information spontaneously transmitted from abroad online access to the data in the information system that these authorities require to fulfil their statutory duties.[51]

4 The Federal Council shall regulate the details, in particular on:

a. the organisation and management of the information system;

b. the categories of personal data processed;

c. the catalogue of data on administrative and criminal proceedings and sanctions;

d. the rights of access and to process data;

e. the length of retention periods, archiving and the destruction of data.

Art. 22*h* Duty of confidentiality

1 Any person entrusted with or involved in the implementation of an applicable convention and this Act must preserve confidentiality in relation to other authorities and private individuals with regard to information acquired in the exercise of their activities.

2 No duty of confidentiality applies:

a. to the transmission of information and to notices under the applicable convention and this Act;

b. in relation to judicial and administrative authorities which the FDF has authorised in individual cases to obtain official information from the authorities responsible for implementing this Act;

c. if the applicable convention permits the duty of confidentiality to be waived and a statutory basis exists in Swiss law for such a waiver.

51 Inserted by No I 3 of the FA of 21 June 2019 on the Implementation of the Recommendations of the Global Forum on Transparency and the Exchange of Information for Tax Purposes, in force since 1 Nov. 2019 (AS **2019** 3161; BBl **2019** 279).

Art. 22*i* Statistics

1 The FTA shall publish the statistics required for the peer reviews carried out by the Global Forum on Transparency and Exchange of Information for Tax Purposes.

2 There is no right of access to information beyond that published in accordance with paragraph 1.

Chapter 4*a* …

Art. 22*i*bis [52]

Chapter 5[53] Criminal Provisions

Art. 22*j* Infringements of official orders

If the person concerned or the information holder wilfully fails to comply with an enforceable ruling to produce information in accordance with Articles 9 or 10 issued by the FTA and referring to the penalties under this provision, they shall be liable to a fine not exceeding 10,000 francs.

Art. 22*k* Violation of the ban on providing information

Any person who wilfully or negligently violates the ban on providing information under Article 21*a* paragraph 3 shall be liable to a fine not exceeding 10,000 francs.

Art. 22*l* Procedure

1 The prosecution and adjudication of offences under this Act are governed by the Federal Act of 22 March 1974[54] on the Administrative Criminal Law.

2 The prosecuting and adjudicating authority is the FTA.

52 Inserted by No I 3 of the FA of 21 June 2019 on the Implementation of the Recommendations of the Global Forum on Transparency and the Exchange of Information for Tax Purposes (AS **2019** 3161; BBl **2019** 279). Repealed by Annex No 6 of the FA of 26 Sept. 2025 on the Transparency of Legal Persons and the Identification of Beneficial Owners, with effect from 1 Oct. 2026 (AS **2026** 323; BBl **2024** 1607).

53 Inserted by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).

54 SR **313.0**

Chapter 6 Final Provisions[55]

Art. 23 Amendment of existing legislation

Amendments to existing legislation are set out in the Annex.

Art. 24 Transitional provision

Implementing provisions that are based on the Federal Decree of 22 June 1951[56] on the Implementation of Intergovernmental Federal Conventions on the Avoidance of Double Taxation continue to apply for administrative assistance requests that have already been submitted when this Act comes into force.

Art. 24*a*[57] Transitional provisions to the amendment of 21 March 2014

1 Article 6 paragraph 2bis and Article 14a apply to group requests submitted after 1 February 2013.

2 Article 14 paragraphs 1 and 2, Article 15 paragraph 2 and Article 21a of this Act as amended on 21 March 2014 also apply to administrative assistance requests already submitted by the time of entry into force of the amendment of 21 March 2014

Art. 25 Commencement

1 This Act is subject to an optional referendum.

2 The Federal Council will determine the commencement date.

Commencement date: 1 February 2013[58]

55 Amended by the Annex to the Federal Decree of 18 Dec. 2015 on the Approval and Implementation of the Convention of the Council of Europe and the OECD on Mutual Administrative Assistance in Tax Matters, in force since 1 Jan. 2017 (AS **2016** 5059; BBl **2015** 5585).
56 SR **672.2**
57 Inserted by No I of the Federal Act of 21 March 2014, in force since 1 Aug. 2014 (AS **2014** 2309; BBl **2013** 8369).
58 FCD of 16 Jan. 2013.

Annex
(Art. 23)

Amendment of existing legislation

The enactments below are amended as follows:

…[59]

59 The amendments may be consulted under AS **2013** 231.