Switzerland and EU sign Amending Protocol to the Agreement on automatic exchange of information in tax matters

Monday 20 October, 2025

On 20 October 2025 in Brussels, Switzerland and the European Union (EU) signed the Amending Protocol to the Agreement on the automatic exchange of financial account information to improve international tax compliance. With the Amending Protocol, the Agreement will be aligned to the amended OECD standard and supplemented with new provisions on administrative assistance for the collection of VAT claims.

The automatic exchange of information (AEOI) between Switzerland and the EU has been implemented by means of the AEOI Agreement since 2017. The Agreement also contains provisions on withholding tax exemption for payments of dividends, interest and royalties between related entities. The Amending Protocol adapts the AEOI agreement to the revised OECD Standard, which Switzerland will implement from 2026 onwards. There are no material differences with respect to this. The Protocol also provides for an exemption from the reporting requirement for Swiss-based Qualified Non-Profit Entities.

The Amending Protocol now contains provisions for mutual administrative assistance for the recovery of tax relating to VAT. The number of requests, and thus the administrative burden for jurisdictions, is limited by imposing a minimum amount of the claims to be recovered. Furthermore, the requested jurisdiction may retain a lump sum to cover its expenses. Finally, it has been agreed that the contracting parties will, within a period of four years, explore the potential for mutual assistance in recovering other tax claims. The outcome of this review has been left open in the Amending Protocol.

The other provisions of the existing AEOI Agreement, particularly those on the withholding tax exemption for related entities, are not affected by the Amending Protocol and remain in place.

A public consultation on the Amending Protocol will be conducted before it is submitted to Parliament for approval.

The Amendment of the AEOI agreement is a consequence of the revised OECD Standard and is not part of the package approach to stabilise and further develop the bilateral path. The negotiations to amend the AEOI Agreement were thus unrelated to the Switzerland-EU package.

Address for enquiries:

State Secretariat for International Finance SIF Communications +41 58 462 46 16 info@sif.admin.ch

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