



Federal Council adopts dispatch on extending international automatic exchange of information in tax matters

Bern, 19.02.2025 - During its meeting on 19 February 2025, the Federal Council submitted to Parliament the dispatch on extending the international automatic exchange of information in tax matters (AEOI). Set to apply from 1 January 2026, the extension concerns the new AEOI concerning cryptoassets and the amendment of the standard for the automatic exchange of financial account information.

In October 2022, the OECD published the update to the common reporting and due diligence standard for financial account information (CRS) and the new Crypto-Asset Reporting Framework (CARF). While the amendments to the CRS clarify interpretation issues and take practical experience into account, the CARF regulates the handling of cryptoassets and their providers.

The OECD adopted the CRS in 2014 and this is the first time it has been updated. Switzerland undertook to implement this standard and also to adopt future further developments.

At the same time, Switzerland will seek to implement the CARF in order to close gaps in the tax transparency mechanism and ensure equal treatment with respect to traditional assets and financial institutions. Implementation of the CARF will expand Switzerland's progressive cryptomarket regulation and help to maintain the credibility and reputation of the Swiss financial centre.


The proposal additionally aims to make the negligent violation of due diligence, reporting and disclosure obligations an offence and to simplify the inclusion of new AEOI partner states.

During the consultation, which ran from May to September 2024, the proposal was well received by most participants. The Federal Council has taken a number of criticisms into account and adjusted the bill accordingly. It intends to incorporate further proposed changes in the ordinance.

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Documents

 [Gesetzesentwurf \(E-AIAG\)](#) (PDF, 358 kB)

 [Botschaft](#) (PDF, 915 kB)

 [Bundesbeschluss](#) (PDF, 225 kB)

 [Addendum zur AIA-Vereinbarung Finanzkonten](#) (PDF, 300 kB)

 [AIA-Vereinbarung Kryptowerte](#) (PDF, 371 kB)

 [Ergebnisbericht der Vernehmlassung](#) (PDF, 337 kB)

Publisher

The Federal Council

<https://www.admin.ch/gov/en/start.html>

Federal Department of Finance

<https://www.efd.admin.ch/en>

<https://www.admin.ch/content/gov/en/start/documentation/media-releases.msg-id-104195.html>