



Press release | Published on 26 November 2025

Federal Council approves amendment to the automatic exchange of information in tax matters

Bern, 26.11.2025 — At its meeting on 26 November 2025, the Federal Council approved the amendment of the Ordinance on the International Automatic Exchange of Information in Tax Matters (AEOI Ordinance). The ordinance contains implementing provisions on amending the Federal Act on the International Automatic Exchange of Information in Tax Matters (AEOIA). Both pieces of legislation are due to come into force on 1 January 2026.

In the 2025 autumn session, the National Council and the Council of States approved the extension of the international automatic exchange of information in tax matters (AEOI), which had been adopted by the OECD. This covers the update to the common standard on reporting and due diligence for financial account information (CRS). It also covers the extension of the new Crypto-Asset Reporting Framework (CARF). Provided that the referendum period for the relevant amendments to the AEOIA expires without being used, the changes are to be enshrined in law on 1 January 2026.

Amongst other things, the AEOI Ordinance now includes the crypto service providers' duty to report, duty to conduct due diligence, and duty to register, and specifies their nexus to Switzerland. Furthermore, the CRS will now also directly apply to associations, foundations and their accounts, whereby they are excluded from the AEOI if they meet certain conditions, which are set out in the revised ordinance. Finally, the AEOI Ordinance also contains transitional provisions aimed at making it easier for the affected parties to implement the amended CRS and the CARF.

On 3 November 2025, the National Council's Economic Affairs and Taxation Committee (EATC) suspended deliberations on the partner states with which Switzerland intends to exchange data in accordance with the CARF. This means that the CARF will be enshrined in law from January 2026, but will not be implemented on 1 January 2026 as planned, but in 2027 at the earliest. The Federal Council therefore also determined at its meeting of 26 November 2025 that the provisions on crypto-assets contained in the AEOIA and the AEOI Ordinance shall not apply in 2026.

Documents

↓ **Ordinance on the International Automatic Exchange of Information in Tax Matters (AEOI Ordinance)**

In german

PDF | 313.79 kB | 26 November 2025

↓ **Explanatory report**

In german

PDF | 306.54 kB | 26 November 2025

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