

Switzerland

A. Progress in the implementation of the minimum standard

Switzerland has 106 tax agreements in force, as reported in its response to the Peer Review questionnaire. Four of those agreements, the agreements with Kosovo*, Latvia, the United Kingdom and Zambia, comply with the minimum standard.

Switzerland signed the MLI in 2017 and deposited its instrument of ratification on 29 August 2019. The MLI entered into force for Switzerland on 1 December 2019. Switzerland has listed twelve of its agreements under the MLI and indicated in its response to the Peer Review questionnaire that it would only list an agreement under the MLI if it agrees with its treaty partner on how the MLI modifies their agreement. Switzerland considers that the MLI amends a covered tax agreement like an amending protocol. An agreement with the other contracting jurisdiction on the precise wording of the amendments to the corresponding tax agreement through the MLI is therefore a requirement for Switzerland to include a tax agreement under the MLI.

Switzerland indicated in its response to the Peer Review questionnaire that it has entered or intends to enter into bilateral negotiations with more than 40 of its treaty partners:

- Bilateral complying instruments have been signed with respect to its agreements with Iran*, Ireland, Korea, Kuwait*, the Netherlands, New Zealand, Norway, Sweden and Ukraine; and,
- Bilateral negotiations would be used with respect to agreements with Albania, Algeria*, Armenia, Australia, Belgium, Bulgaria, Canada, China (People's Republic of), Colombia, Côte d'Ivoire, Croatia, Cyprus*, Denmark, Egypt, Estonia, Finland, France, Georgia, Germany, Greece, Hong Kong (China), Hungary, India, Indonesia, Israel, Jamaica, Japan, Kazakhstan, Kyrgyzstan*, Liechtenstein, Malaysia, Malta, Mongolia, Montenegro, Morocco, North Macedonia, Oman, Pakistan, Peru, Poland, Qatar, Romania, Russia, Serbia, Singapore, the Slovak Republic, Slovenia, Spain, Sri Lanka, Thailand, Trinidad and Tobago, Tunisia, the United Arab Emirates, the United States, Uruguay and Viet Nam.¹⁴⁰

Switzerland also mentioned that it considered that there was no concern for treaty shopping with respect to some of its treaty partners (Anguilla, Antigua and Barbuda, Barbados, Belize, British Virgin Islands, Dominica, Gambia*, Grenada, Malawi*, Montserrat, Saint Kitts and Nevis, Saint Lucia, and Saint Vincent and the Grenadines).

Switzerland has made a reservation under the MLI that delays its entry into effect after completing its internal procedures for this purpose for each of its listed agreements.¹⁴¹ Switzerland notified that it completed its internal procedures for the entry into effect of the MLI with respect to its agreements with Luxembourg on 27 May 2020 and with respect to its agreements with the Czech Republic and Lithuania on 18 December 2020.

Switzerland is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁴²

¹⁴⁰ Each of them has been contacted with a proposal for a protocol amending the tax agreement and corresponding negotiations have been suggested.

¹⁴¹ The reservation was made under Article 35(7)(a) of the MLI.

¹⁴² For its agreements listed under the MLI, Switzerland is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

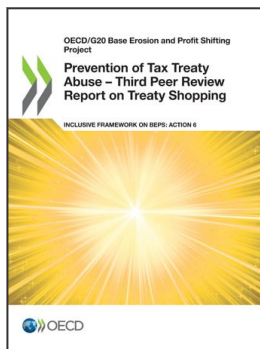
No jurisdiction has raised any concerns about their agreements with Switzerland.

Summary of the jurisdiction response - Switzerland

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Albania	No	N/A	No	N/A	
2	Algeria*	No	N/A	No	N/A	
3	Anguilla	No	N/A	No	N/A	
4	Antigua and Barbuda	No	N/A	No	N/A	
5	Argentina	No	N/A	Yes	N/A	
6	Armenia	No	N/A	No	N/A	
7	Australia	No	N/A	No	N/A	
8	Austria	No	N/A	Yes	N/A	
9	Azerbaijan*	No	N/A	No	N/A	
10	Bangladesh*	No	N/A	No	N/A	
11	Barbados	No	N/A	No	N/A	
12	Belarus*	No	N/A	No	N/A	
13	Belgium	No	N/A	No	N/A	
14	Belize	No	N/A	No	N/A	
15	British Virgin Islands	No	N/A	No	N/A	
16	Bulgaria	No	N/A	No	N/A	
17	Canada	No	N/A	No	N/A	
18	Chile	No	N/A	Yes	N/A	
19	China (People's Republic of)	No	N/A	No	N/A	
20	Chinese Taipei*	No	N/A	No	N/A	
21	Colombia	No	N/A	No	N/A	
22	Côte d'Ivoire	No	N/A	No	N/A	
23	Croatia	No	N/A	No	N/A	
24	Cyprus*	No	N/A	No	N/A	
25	Czech Republic	No	N/A	Yes	N/A	
26	Denmark	No	N/A	No	N/A	
27	Dominica	No	N/A	No	N/A	
28	Ecuador*	No	N/A	No	N/A	
29	Egypt	No	N/A	No	N/A	
30	Estonia	No	N/A	No	N/A	
31	Finland	No	N/A	No	N/A	
32	France	No	N/A	No	N/A	
33	Gambia*	No	N/A	No	N/A	
34	Georgia	No	N/A	No	N/A	
35	Germany	No	N/A	No	N/A	
36	Ghana*	No	N/A	No	N/A	

37	Greece	No	N/A	No	N/A	
38	Grenada	No	N/A	No	N/A	
39	Hong Kong (China)	No	N/A	No	N/A	
40	Hungary	No	N/A	No	N/A	
41	Iceland	No	N/A	Yes	N/A	
42	India	No	N/A	No	N/A	
43	Indonesia	No	N/A	No	N/A	
44	Iran*	No	N/A	Yes	PPT alone	
45	Ireland	No	N/A	Yes	PPT alone	
46	Israel	No	N/A	No	N/A	
47	Italy	No	N/A	Yes	N/A	
48	Jamaica	No	N/A	No	N/A	
49	Japan	No	N/A	No	N/A	
50	Kazakhstan	No	N/A	No	N/A	
51	Korea	No	N/A	Yes	PPT alone	
52	Kosovo*	Yes	PPT alone	N/A	N/A	
53	Kuwait*	No	N/A	Yes	PPT alone	
54	Kyrgyzstan*	No	N/A	No	N/A	
55	Latvia	Yes	PPT alone	N/A	N/A	
56	Liechtenstein	No	N/A	No	N/A	
57	Lithuania	No	N/A	Yes	N/A	
58	Luxembourg	No	N/A	Yes	N/A	
59	Malawi*	No	N/A	No	N/A	
60	Malaysia	No	N/A	No	N/A	
61	Malta	No	N/A	No	N/A	
62	Mexico	No	N/A	Yes	N/A	
63	Moldova*	No	N/A	No	N/A	
64	Mongolia	No	N/A	No	N/A	
65	Montenegro	No	N/A	No	N/A	
66	Montserrat	No	N/A	No	N/A	
67	Morocco	No	N/A	No	N/A	
68	Netherlands	No	N/A	Yes	PPT alone	
69	New Zealand	No	N/A	Yes	PPT alone	
70	North Macedonia	No	N/A	No	N/A	
71	Norway	No	N/A	Yes	PPT alone	
72	Oman	No	N/A	No	N/A	
73	Pakistan	No	N/A	No	N/A	PPT, but missing preamble
74	Peru	No	N/A	No	N/A	
75	Philippines*	No	N/A	No	N/A	
76	Poland	No	N/A	No	N/A	
77	Portugal	No	N/A	Yes	N/A	
78	Qatar	No	N/A	No	N/A	
79	Romania	No	N/A	No	N/A	
80	Russia	No	N/A	No	N/A	
81	Saint Kitts and Nevis	No	N/A	No	N/A	
82	Saint Lucia	No	N/A	No	N/A	
83	Saint Vincent and the Grenadines	No	N/A	No	N/A	
84	Serbia	No	N/A	No	N/A	
85	Singapore	No	N/A	No	N/A	
86	Slovak Republic	No	N/A	No	N/A	
87	Slovenia	No	N/A	No	N/A	

88	South Africa	No	N/A	Yes	N/A	
89	Spain	No	N/A	No	N/A	
90	Sri Lanka	No	N/A	No	N/A	
91	Sweden	No	N/A	Yes	PPT alone	
92	Tajikistan*	No	N/A	No	N/A	
93	Thailand	No	N/A	No	N/A	
94	Trinidad and Tobago	No	N/A	No	N/A	
95	Tunisia	No	N/A	No	N/A	
96	Turkey	No	N/A	Yes	N/A	
97	Turkmenistan*	No	N/A	No	N/A	
98	Ukraine	No	N/A	Yes	PPT alone	
99	United Arab Emirates	No	N/A	No	N/A	
100	United Kingdom	Yes	PPT alone	N/A	N/A	
101	United States	No	N/A	No	N/A	
102	Uruguay	No	N/A	No	N/A	
103	Uzbekistan*	No	N/A	No	N/A	
104	Venezuela*	No	N/A	No	N/A	
105	Viet Nam	No	N/A	No	N/A	
106	Zambia	Yes	PPT alone	N/A	N/A	



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