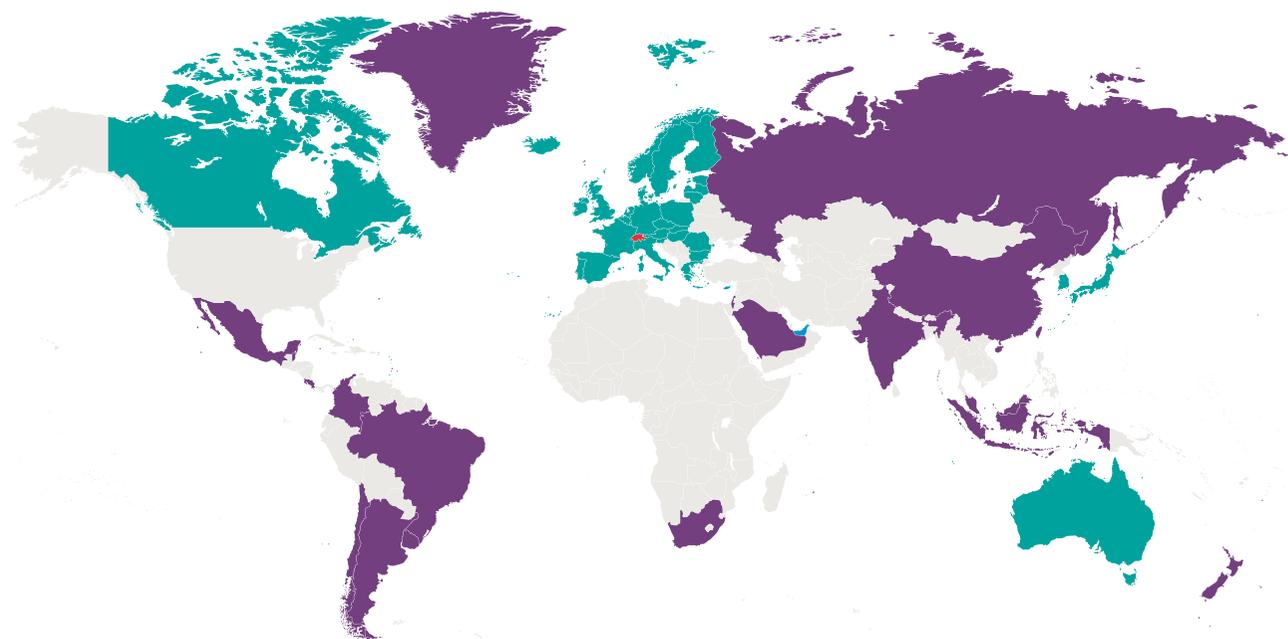


# Automatic exchange of information (AEOI)



<sup>1</sup> These states and territories do not meet the requirements of the global AEOI standard at present and have postponed the introduction of the AEOI.

<sup>2</sup> These states and territories have declared themselves to be «permanent non-reciprocal jurisdictions», i.e. they will supply account information to the partner states on a permanent basis but will not receive such data.

<sup>3</sup> The bilateral AEOI agreement with the EU applies for all 28 EU member states and is also applicable for the Åland Islands, the Azores, French Guiana, Gibraltar, Guadeloupe, the Canary Islands, Madeira, Martinique, Mayotte, Réunion and Saint Martin.

<sup>4</sup> These states have not yet submitted their partner state notifications. The AEOI will thus be activated at a later date.

<sup>5</sup> These partner states must implement a Global Forum action plan on confidentiality and data security. There will be no reciprocal exchange of data until this action plan has been successfully implemented. Reporting Swiss financial institutions must nevertheless collect the relevant data from the time of activation of the AEOI and forward it to the Federal Tax Administration by the specified deadline. The FTA will transmit this data to the partner states only if they have satisfactorily implemented their action plan and an updated Global Forum review has confirmed this.

<sup>6</sup> Cyprus and Romania must implement a Global Forum action plan on confidentiality and data security. The comments in note 5 apply also to these two countries.

Source: <https://www.sif.admin.ch>

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## Switzerland exchanged for the first time information under the AEOI in September 2018 regarding the year 2017 with the following countries:

- Australia
- Canada
- EU<sup>3,6</sup>
- Guernsey
- Iceland
- Isle of Man
- Japan
- Jersey
- Norway
- South Korea

## Switzerland will most likely for the first time exchange information under the AEOI in September 2019 regarding the year 2018 with the following countries:

- Andorra
- Argentina
- Barbados<sup>5</sup>
- Belize<sup>5</sup>
- Bermuda<sup>2</sup>
- Brazil
- British Virgin Islands<sup>2</sup>
- Cayman Islands<sup>2</sup>
- Chile
- China
- Colombia
- Cook Islands<sup>5</sup>
- Costa Rica<sup>5</sup>
- Curaçao<sup>5</sup>
- Faroe Islands
- Greenland
- Hong Kong
- India
- Indonesia
- Israel
- Liechtenstein
- Malaysia
- Mauritius
- Mexico
- Monaco
- Montserrat<sup>5</sup>
- New Zealand
- Russia
- Saint Kitts and Nevis<sup>5</sup>
- Saint Lucia<sup>5</sup>
- Saint Vincent and the Grenadines<sup>5</sup>
- San Marino
- Saudi-Arabia
- Singapore
- South Africa
- the Seychelles
- Turks- and Caicos Islands<sup>2</sup>
- Uruguay

## Switzerland will most likely for the first time exchange information under the AEOI in September 2020 regarding the year 2019 with the following countries:

- Anguilla<sup>2</sup>
- Antigua and Barbuda<sup>1,5</sup>
- Aruba<sup>1,5</sup>
- Bahamas<sup>2</sup>
- Bahrain<sup>2</sup>
- Grenada<sup>1,5</sup>
- Kuwait<sup>2</sup>
- Marshall Islands<sup>2,4</sup>
- Nauru<sup>2</sup>
- Overseas municipalities of the NL (Bonaire, Saint Eustatius, Saba)
- Panama<sup>5</sup>
- Qatar<sup>2</sup>
- United Arab Emirates<sup>2</sup>