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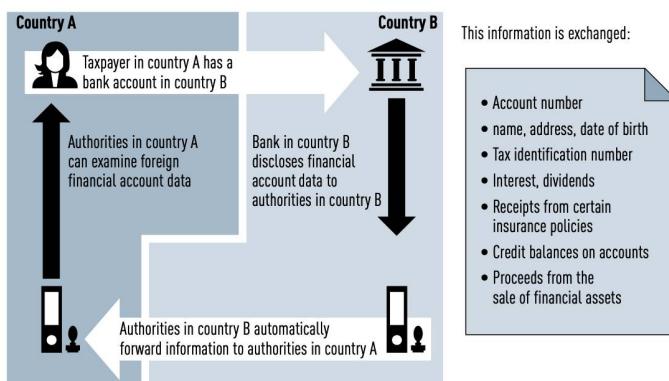
Automatic exchange of information (AEI): the new world of fiscal transparency

Switzerland has committed to implementing the global standard for the automatic exchange of information (AEI). As a result, the Swiss Abroad face greater fiscal transparency.

About 100 countries have already committed to implementing the AEI standard. The aim of the new regulations, which Switzerland helped draw up, is to prevent cross-border tax evasion. The Organisation for Economic Cooperation and Development (OECD) approved the global AEI standard back in 2014. The AEI is due to be introduced in Switzerland from 2017 onwards so that the first data can be exchanged with selected jurisdictions in 2018.

The AEI will have no impact on domestic banking secrecy. However, it will affect Swiss citizens who live abroad and have bank accounts in Switzerland. Swiss tax authorities will therefore be obliged to report relevant information to the respective tax authorities abroad. If, for instance, a Swiss citizen living in Paris has an account at a Swiss bank in Zurich, the bank will report information about his financial accounts to the Federal Tax Administration, which will then pass this information on to the French tax authorities. The diagram below clarifies the way in which the AEI works.

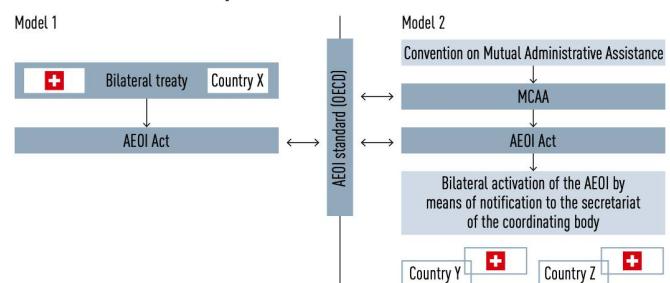
How the automatic exchange of information works



Two forms of implementation

The first group of countries (the “early adopters”) will start exchanging data from 2017. Switzerland, which starts in 2018, belongs to the second group. There are basically two models for implementing the AEI: either bilateral national agreements are concluded to define implementation or the Multilateral Competent Authority Agreement (MCAA) is applied. This is based on the Convention on Mutual Administrative Assistance in Tax Matters, signed by the Council of Europe and the OECD. The MCAA is designed to ensure that its signatories implement the AEI bilaterally (cf. diagram).

The two models for AEI implementation



AEI with partner countries

To date, Switzerland has signed declarations with Australia, Jersey, Guernsey, the Isle of Man, Iceland, Norway, Japan, Canada and South Korea on the basis of the MCAA (model 2). The Swiss parliament has already approved the introduction of the AEI with Australia. The agreements with the other countries will be put to the Federal Assembly for approval later this year.

In May 2015, Switzerland and the EU signed an agreement to introduce the AEI. This applies to all 28 EU Member States and replaces the agreement with the EU on the taxation of savings income, which has been applied since 2005. This corresponds to model 1 (cf. diagram). Parliament has approved this agreement. Just as with the AEI agreements mentioned above, Switzerland and the EU intend to start collecting account details in 2017 and exchange information from 2018 onwards. Switzerland also plans to implement the AEI with other countries.

Special situation with regard to the US

Swiss citizens living in the United States will be subject not to the AEI but to the FATCA (Foreign Account Tax Compliance Act) agreement between Switzerland and the US. This agreement stipulates that financial institutions in Switzerland must report account information directly to the US tax authorities with the relevant customer's consent. Last year, the Swiss State Secretariat for International Financial Matters (SIF) began negotiating a new FATCA agreement with the US on reciprocal data exchange.

Regularisation of the past

To enable their taxpayers to make a smooth transition into the AEI, many countries offer them an opportunity to make a voluntary self-declaration. This enables them to regularise previously untaxed assets and prevent or reduce potential fines. Further information on this can be obtained from the responsible tax authorities in your country of residence. STATE SECRETARIAT FOR INTERNATIONAL FINANCIAL MATTERS (SIF)

The single point of contact: your first port of call for questions and concerns

The FDFA has expanded its services for the Swiss Abroad and now has a central information office. This "single point of contact" enables Swiss citizens as well as institutions and companies abroad to obtain information and advice quickly and competently.

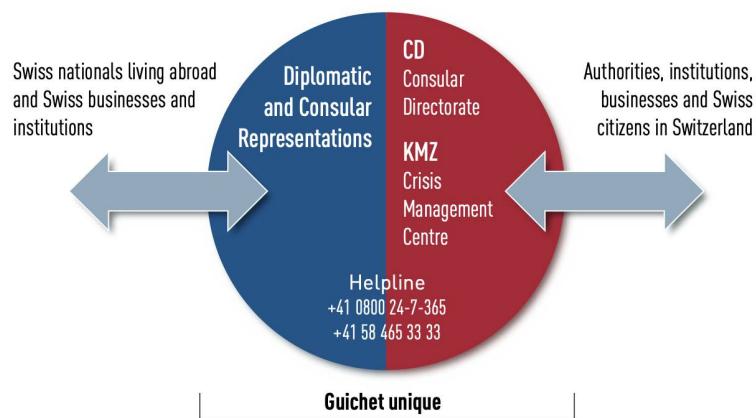
PETER ZIMMERLI

The canton of Neuchâtel pioneered this type of service. For the past 11 years, it has successfully operated a single point of contact, or Guichet Unique, which is greatly appreciated by the general public because it helps people meet their administrative obligations. The canton's idea of offering its services in a completely paperless form appealed to the majority of its inhabitants, even though the use of the central point of contact is not obligatory. It is therefore hoped that the FDFA's single point of contact will be equally popular with the Swiss Abroad, even though their different needs mean that the service has a completely different structure as well as additional aims to those of Neuchâtel. That is to say, the focus is not only on offering paperless services but also on facilitating access to information.

Because of rapidly increasing mobility and the growing complexity of various issues, the Federal Government has realised that the various administrative bodies need to work together more closely. That's why the FDFA created the Consular Directorate (CD) in 2011. This body unites key agencies that provide services exclusively to the Swiss Abroad and their institutions. The CD thus brings together the consular services that the

FDFA has tailored specifically to its target audience's needs to provide the best possible public service. It runs a hotline that is operational 24 hours a day, 365 days a year. It has also taken over responsibility for welfare issues for the Swiss Abroad from the Federal Office of Justice and the emigration advice service from the State Secretariat for Migration.

range of issues that have a direct link to their home country Switzerland – from AHV to education and training, military service, tax and voting to their marital status. Often enough, only specialists can answer these questions properly. However, it is hard to access these specialists from abroad, often simply because of the time difference. What's more, it is



Through the combination of foreign representations, the helpline and the Consular Directorate, the FDFA has created a platform that provides Swiss citizens at home and abroad as well as authorities at the local, cantonal and federal level with expert advice on various issues relating to the Swiss Abroad. These also include topics that are not part of the CD's remit. After all, our compatriots abroad have to deal with a broad

not always obviously immediately who is responsible for what.

This is where the single point of contact can help. The Swiss Abroad can direct their concerns to either the Swiss representation responsible for their place of residence or the FDFA helpline. And they can do so either by telephone or in writing by post or email. Most questions are answered directly by staff at the representation or helpline. More com-

HELPLINE FDFA

⌚ from Switzerland +41 800 24 7 365
⌚ from abroad +41 58 465 33 33
E-Mail: helpline@eda.admin.ch
Skype: [helpline-eda](skype:helpline-eda)

Travel advice

www.eda.admin.ch/reisehinweise
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Online registration for Swiss citizens travelling abroad
www.fdfa.admin.ch/itineris



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plex questions are transferred to specialist agencies. The single point of contact thus acts as the central first port of call.

The single point of contact plays an important role in ensuring that we have a coherent and comprehensive policy for the Swiss Abroad, and provides services that meet the needs of this group of people. It makes it easier for Swiss citizens as well as companies and institutions abroad to contact Swiss authorities on all issues. By setting up this central first port of call, the Federal Government is taking account of increasing mobility and reacting to the special needs of Swiss citizens living abroad.

Although they put the Federal Government in a good position to meet current demands, the new instruments will have to be consolidated and expanded in the coming years. The introduction of an online counter, which we reported on in our April issue, takes the Federal Government a step closer to providing a paperless consulate. Through the single point of contact and the online counter, the FDFA offers modern tools that enable Swiss citizens to get access to information and services more easily. Even so, this doesn't mean that interpersonal contact will be scrapped entirely. Our staff abroad will still be pleased to meet and assist you at your embassy or consulate general.

PETER ZIMMERLI IS RESPONSIBLE FOR RELATIONS WITH THE SWISS ABROAD

Publications

Politorbis 62 and 63

There are two major anniversaries in 2016: firstly, the OSA celebrates its centenary. Secondly, it was 50 years ago that the Federal Government was given a constitutional mandate to strengthen ties both among the Swiss Abroad and to their home country. That's reason enough for the FDFA to dedicate an entire publication to issues relating to the Swiss Abroad.

With the aid of long-term partnerships with private institutions, the Swiss Federal Government has gradually taken on the role it currently has, a role which was enshrined in the 2015 Swiss Abroad Act. The Federal Government's activities are guided by two tried-and-tested basic prin-



ples that have always served emigrating Swiss citizens themselves as a leitmotif: personal responsibility and solidarity.

Politorbis number 62 and the associated online dossier number 63 consider the profile of the Swiss community abroad today from various perspectives, covering the entire range of the Federal Government's activities for the benefit of the Swiss Abroad.

The publication can be downloaded free of charge at the following addresses: www.eda.admin.ch/publikationen. Printed copies of number 62 can also be ordered by writing to: publikationen@eda.admin.ch.

Important notice

Please notify your Swiss representation of your email address(es) and mobile telephone number(s) and/or any changes to these and register at www.swissabroad.ch to ensure you do not miss any communications ("Swiss Review", newsletter from your representation, etc.). The latest issue of "Swiss Review" and previous issues can be read and/or printed out at any time at www.revue.ch. "Swiss Review" (or "Gazzetta Svizzera" in Italy) is sent free of charge to all households of Swiss Abroad who are registered with an embassy or consulate general, either in printed format or electronically (via email or as an iOS/Android app).

Federal referenda

Voting proposals are determined by the Federal Council at least four months before the voting date.

Further voting date: 27 November 2016.

All information on the proposals (voting pamphlets, committees, recommendations of Parliament and the Federal Council, electronic voting, etc.) can be found at www.admin.ch/votes.

Popular initiatives

The following new federal popular initiatives had been launched at the time of going to press (deadline for the collection of signatures in brackets):

■ "For a reasonable paternity leave – for the benefit of the whole family" (24.11.2017)

The list of pending popular initiatives can be found at www.bk.admin.ch under Aktuell > Wahlen und Abstimmungen > Hängige Volksinitiativen.

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