



Administrative assistance in accordance with double taxation agreements (DTAs)

Authorities can exchange taxpayer information at international level for tax purposes. This so-called administrative assistance is governed by bilateral double taxation agreements (DTAs). In Switzerland, the right to disclose such information is reserved for the Federal Tax Administration (FTA); it cannot be disclosed arbitrarily by the holder of the information (e.g. a bank). Administrative assistance generally takes place as shown in the diagram below (simplified illustration that does not include all possible cases):

