Switzerland

Overview of CbC reporting requirements

Switzerland has fully implemented the BEPS Action 13 (CbC reporting) minimum standard and meets all of the terms of references.

First reporting fiscal year: Commencing on or after 1 January 2018. Switzerland also allowed MNE Groups to file a CbC report on a voluntary basis, for reporting fiscal years commencing between 1 January 2016 and 31 December 2017.

Consolidated group revenue threshold: CHF 900 million

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: Yes

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2017/2018

Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	None.
Exchange of information framework	None.
Appropriate use	None.

The domestic legal and administrative framework

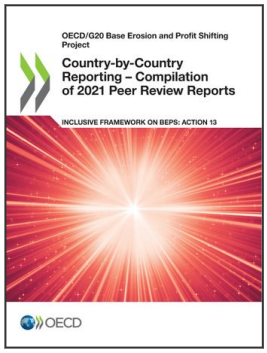
Switzerland confirms that its rules have not changed and continue to be applied effectively. Switzerland continues to meet all terms of reference.

The exchange of information framework

Switzerland confirms that its rules have not changed and continue to be applied effectively. Switzerland continues to meet all terms of reference.

Appropriate use of CbC reports

Switzerland confirms that its rules have not changed and continue to be applied effectively. Switzerland continues to meet all terms of reference.



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