

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. Three of those agreements, the agreements with Kosovo*, Latvia and Zambia, comply with the minimum standard.

Switzerland signed the MLI in 2017, listing 14 tax agreements.

Switzerland is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁵⁴

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

Switzerland signed a bilateral complying instrument with respect to its agreements with Iran*, Ireland, Korea, the Netherlands, Norway, Sweden, Ukraine and the United Kingdom

Switzerland 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. The agreement with Mexico will be added to Switzerland's list of covered tax agreements under the MLI.

Switzerland further indicated in its response to the Peer Review questionnaire that it has entered or intends to enter into bilateral negotiations with more than 45 of its treaty partners.¹⁵⁵ Bilateral negotiations would be used for agreements with Algeria*, Armenia, Australia, Belgium, Bulgaria, Canada, China, Colombia, Côte d'Ivoire, Croatia, Cyprus*, Denmark, Egypt, Estonia, Finland, France, Georgia, Germany, Greece, Hong Kong (China), Hungary, Indonesia, Israel, Jamaica, Japan, Kazakhstan, Kuwait*, Kyrgyzstan*, Malaysia, Malta, New Zealand, Peru, Romania, Russia, Serbia, Singapore, the Slovak Republic, Slovenia, Spain, Sri Lanka, Tunisia, the United States, Uruguay and Viet Nam.

Switzerland mentioned that there is 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).

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	Cote 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	Yes	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	No	N/A
54	Kyrgyzstan*	No	N/A	No	N/A
55	Latvia	Yes	PPT alone	N/A	N/A
56	Liechtenstein	No	N/A	Yes	N/A
57	Lithuania	No	N/A	Yes	N/A
58	Luxembourg	No	N/A	Yes	N/A

59	North Macedonia	No	N/A	No	N/A	
60	Malawi*	No	N/A	No	N/A	
61	Malaysia	No	N/A	No	N/A	
62	Malta	No	N/A	No	N/A	
63	Mexico	No	N/A	No	N/A	
64	Moldova*	No	N/A	No	N/A	
65	Mongolia	No	N/A	No	N/A	
66	Montenegro*	No	N/A	No	N/A	
67	Montserrat	No	N/A	No	N/A	
68	Morocco	No	N/A	No	N/A	
69	Netherlands	No	N/A	Yes	PPT alone	
70	New Zealand	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	Yes	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	No	N/A	Yes	PPT alone	
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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