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):

- Partner state submits to request Switzerland
- FTA examines admissibility of request (preliminary examination)
- Disclosure order: Request to transmit information to FTA

![Diagram of administrative assistance process]

- Holder of information (e.g. bank)
- Notification: Information on administrative assistance procedure and request to notify representative ad litem
- Transmission of information
- FTA examines information and decides on eligibility for administrative assistance
- In case of rejected eligibility for administrative assistance, no transmission of information to partner state
- Transmission of information after consent to simplified procedure

- Person concerned (e.g. bank client) has right to inspect files
- Notification of representative ad litem and/or legal representative (possibly approval of simplified procedure)
- Transmission of information
- Final decision in case of eligibility for administrative assistance
- FTA waits for end of appeal period or FAC ruling
- Appeal dismissed
- Appeal allowed → no information transmitted
- Federal Administrative Court (FAC)

- Person concerned
- Appeal (within 30 days)
- Appeal dismissed
- Appeal allowed → no information transmitted
- FTA closes case
- Partner state
- Return (e.g. for updating)