

The black lists and the frontier workers

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The promise to remove Switzerland from the black lists was fulfilled slowly. The voluntary disclosure treated Switzerland as a cooperative jurisdiction from 2015. The reform of the Italian rules on controlled foreign companies and on costs paid to blacklisted suppliers reduced the practical relevance of the other lists. The list of 4 May 1999 on the residence of individuals, which also triggered the presumption of Article 12 of Decree-Law No. 78 of 2009, remained in force for Switzerland until 2023.¹ Italy linked its amendment to the agreement on frontier workers. That agreement was signed on 23 December 2020 and entered into force on 17 July 2023. It provides that new frontier workers are taxed in Switzerland at 80 per cent of the ordinary source tax and also in Italy, which credits the Swiss tax. For existing frontier workers Switzerland pays a compensation of 40 per cent of the tax until the tax year 2033.² Article 12 of the Italian ratification law, Law No. 83 of 13 June 2023, required the government to remove Switzerland from the list of 1999. The Ministerial Decree of 20 July 2023, published in the *Gazzetta Ufficiale* No. 175 of 28 July 2023, did so with effect from the tax year 2024.³

The removal had immediate consequences for Italian residents with Swiss assets. The presumption of residence for Italian citizens who move to Switzerland no longer applies from 2024, so that the Italian tax authorities must now prove that a transfer to Lugano is fictitious. The penalties for violations of the *quadro RW* concerning Swiss assets returned from the doubled range of 6 to 30 per cent to the ordinary range of 3 to 15 per cent. The doubled assessment periods and the presumption of concealed income in Article 12 of Decree-Law No. 78 of 2009 no longer apply to Swiss accounts for the future.⁴ Whether the more lenient rules apply to violations before 2024 under the principle of *favor rei* is disputed, and Italian lower courts have reached divergent results.⁵

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Date Event
13 March 2009 Federal Council adopts Art. 26 OECD standard
1 July 2009 DL 78/2009: black-list presumption (Art. 12)
15 Sept. 2009 *Scudo ter* opens (Art. 13-bis DL 78/2009)
28 Oct. 2009 Inspections of 76 Swiss bank offices in Italy
30 June 2011 Ticino blocks half of the *ristorni* for 2010
15 Dec. 2014 Law 186/2014: voluntary disclosure, self-laundering
23 Feb. 2015 Protocol and Roadmap signed in Milan
27 May 2015 EU–Swiss agreement on automatic exchange signed
1 Jan. 2016 Qualified tax offence as predicate to laundering (CH)
13 July 2016 Swiss-Italian Protocol in force
1 Jan. 2017 Automatic exchange: data collection begins
2 March 2017 Mutual agreement on group requests
Sept. 2018 First automatic exchange with EU states
17 July 2023 Frontier workers agreement in force
1 Jan. 2024 Switzerland off the Italian list of 1999

Table 2: Chronology of the end of banking secrecy between Switzerland and Italy. Sources as cited in the text.

1 Notes

1. Informazione Fiscale (above); Deloitte Italy, Tax Flash News 7/2023, <https://www.deloitte.com/content/dam/Deloitte/it/Documents/tax/deloitte-tax-flash-news-7-23.pdf>. ↩
2. Canton of Graubünden, Tax Administration, factsheet on the Swiss-Italian agreement on frontier workers, <https://www.gr.ch/IT/istituzioni/amministrazione/dfg/stv/steuererklaerung/quellensteuer/Documents/GG%20Abkommen%20CH-IT%20Faktenblatt%20IT.pdf> (entry into force on 17 July 2023; new frontier workers taxed in Switzerland at "l'80% delle aliquote ordinarie dell'imposta alla fonte"; transfer of "il 40% del gettito fiscale fino all'anno fiscale 2033" for existing frontier workers). Date of signature, 23 December 2020. ↩
3. Informazione Fiscale (above), citing Law No. 83 of 13 June 2023, Art. 12, and the Ministerial Decree of 20 July 2023, Gazzetta Ufficiale No. 175 of 28 July 2023. ↩
4. Informazione Fiscale (above); Federico Migliorini, "Svizzera esce dalla black list", Fiscomania, updated 15 July 2026, <https://fiscomania.com/svizzera-esce-black-list/>. ↩

5. Migliorini (above), noting that the question awaits a decision of the Corte di Cassazione. ↩

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