

What the figures show

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The report of 2020 gives a rare statistical picture of Swiss administrative assistance. In the three years from 1 July 2015 to 30 June 2018 Switzerland received 3,252 individual requests. It also received eight group requests, of which one was withdrawn and seven concerned 5,289 cases. A further 16 bulk requests covered 94,604 cases, most of them concerning lists of accounts identified by the requesting state from information in its possession. In the same period Switzerland sent 65 requests to other states.¹

In figures. Swiss exchange of information on request, 1 July 2015 to 30 June 2018: 3,252 individual requests received; 7 group requests covering 5,289 cases; 16 bulk requests covering 94,604 cases; 65 requests sent abroad.² Swiss automatic exchange in 2025: 110 partner states, of which 84 with reciprocal exchange; data on about 3.8 million accounts sent and about 3.5 million received; some 9,000 registered reporting institutions.³

The disproportion between requests received and requests sent illustrates the function of Switzerland in the system: it is a supplier of information about assets held by foreign residents. The Federal Tax Administration does not publish a breakdown by requesting state, citing the confidentiality clauses of the double taxation conventions.⁴ The Italian group request concerning former clients of a large Swiss bank who received exit letters between 2015 and 2016, discussed in Chapter E.II, falls within the period after the review and does not appear in these figures.

1 From periodic reviews to monitoring

The Global Forum also reviewed the Swiss implementation of the automatic exchange. The legal framework was assessed in 2020 as "in place but needs improvement", mainly because of exemptions for certain associations and foundations that the Global Forum considered too broad.

What the figures show

The effectiveness review of 2022 rated Switzerland "on track" without recommendations. A second AEOI review began in 2023, with an on-site visit by experts in the summer of 2024 and results expected by the end of 2026. For the exchange on request the Global Forum decided not to conduct a third round in the old form. Switzerland reports regularly on the implementation of the outstanding recommendations, and the TJPG is its principal answer to the criticism under element A.1.⁵

The parallel process of the Financial Action Task Force is equally relevant. Its next mutual evaluation of Switzerland is expected in 2027 and 2028, and the Federal Council chose the entry into force of the revised AMLA and of the TJPG on 1 October 2026 with that timetable in mind.⁶ Chapter G.III discusses the FATF evaluation of 2016 and its follow-up reports.

Common misconception. It is often said that Switzerland "passed" the Global Forum reviews and that beneficial ownership was therefore no longer an issue. The overall rating of largely compliant in 2016 and 2020 concealed a rating of partially compliant for the availability of ownership information (element A.1). The central transparency register introduced on 1 October 2026 is the legislative response to that weakness, and its effectiveness will be tested in the coming reviews.

2 Notes

1. Global Forum, Switzerland 2020 (above), overview of the review period. ↩
2. Global Forum, Switzerland 2020 (above). ↩
3. "AIA: Informationen zu 3,8 Millionen Konten weitergegeben", *finews.ch*, 10 October 2025, <https://www.finews.ch/news/finanzplatz/69693-estv-aia-informationsaustausch-2025>. ↩
4. Federal Tax Administration (ESTV), "Kennzahlen internationale Amtshilfe", <https://www.estv.admin.ch/de/kennzahlen-internationale-amtshilfe> ("keine genauen Zahlen nach Herkunftsländern"). ↩
5. SIF, "Global Forum" (above), on the AEOI reviews of 2020, 2022 and 2023–2026 and on the monitoring: "Switzerland will regularly inform the Global Forum about the status and progress of the implementation of the recommendations." ↩

6. "Neue Regeln zu Geldwäscherei und Transparenz ab Oktober",
finews.ch, 12 June 2026,
<https://www.finews.ch/news/finanzplatz/72532-gesetz-revision-geldwaescherei-transparenz-bundesrat>, linking the timing to the FATF
country evaluation scheduled for 2027–2028. ↩

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