

Switzerland Updates List of Jurisdictions for Automatic Exchange of Financial Account Information

3 October 2023

Report from IBFD Tax Treaties Unit

On 25 September 2023, the Swiss State Secretariat for International Finance published an updated list of jurisdictions for the purpose of the automatic exchange of financial account information under the [CRS](#) [MCAA](#) and Switzerland's bilateral automatic exchange agreements with the EU, Hong Kong and Singapore. The updates for September 2023 include:

- Antigua and Barbuda is now listed as a temporarily non-reciprocal jurisdiction instead of reciprocal;
- Aruba is now listed as a reciprocal jurisdiction instead of temporarily non-reciprocal;
- Costa Rica is now listed as a reciprocal jurisdiction instead of temporarily non-reciprocal;
- Kenya is now listed as a reciprocal jurisdiction, for reporting years following entry into force on 1 January 2024; and
- Thailand is now listed as a reciprocal jurisdiction, for reporting years following entry into force on 1 January 2024.

The full list of countries can be found [here](#).
