

Switzerland; Hong Kong

# Switzerland Gazettes Denunciation of Competent Authority Agreement on Automatic Exchange of Information with Hong Kong

21 February 2024

Report from IBFD Tax Treaties Unit

On 4 December 2023, Switzerland informed Hong Kong via diplomatic note of the denunciation of the [Hong Kong - Switzerland Competent Authority Agreement on Automatic Exchange of Information \(CRS\) \(2017\)](#), as published in Official Gazette No. 27 on 14 February 2024.

According to [article 7](#) of the agreement, either contracting party may terminate the agreement by giving notice of termination in writing. Such termination shall become effective on the first day of the month following the expiration of a period of 12 months after the date of the notice of termination. As a result, the agreement will cease to have effect from 1 January 2025.

From 1 January 2024, Hong Kong has been added to Switzerland's list of jurisdictions under the multilateral [CRS MCAA](#) (see [Switzerland Updates List of Jurisdictions for Automatic Exchange of Financial Account Information – December 2023 \(20 December 2023\)](#)).

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