Motion for a resolution

Recital K

K. whereas Switzerland and the EU signed an additional protocol to the Taxation and Savings Income Agreement on 27 May 2015, which requires that both parties automatically exchange information (AEI) on the financial accounts of each other’s residents from September 2018; whereas the EU listed Switzerland among ‘non-cooperative jurisdictions for tax purposes’ in December 2017;

Amendment

K. whereas Switzerland and the EU signed an additional protocol to the Taxation and Savings Income Agreement on 27 May 2015, which requires that both parties automatically exchange information (AEI) on the financial accounts of each other’s residents from September 2018; whereas the EU listed Switzerland in Annex II to the Council conclusions of 5 December 2017 concerning countries that have committed to implementing tax good governance principles to address issues relating to transparency, fair taxation and anti-BEPS (base erosion and profit shifting) measures;