Downloaded from Blogs on 24.11.2026 20:07

By PwC Deutschland | 10 January 2012

Agreement with Switzerland on taxpayer identification

Agreement has been reached with the Swiss finance ministry that a taxpayer on whom information is sought may be identified other than by name and address.

Downloaded from Blogs on 24.11.2026 20:07

The provisions in the double tax treaty with Switzerland on the supply of information on specific taxpayers provide for identification of the taxpayer concerned “typically by name, date of birth, address, account number or similar identifying information”. The German and Swiss finance ministries have now agreed that a taxpayer on whom information is sought can be identified by reference to other factors than his or her name and address; thus Swiss banks will no longer be able to protect their German customers from information requests by accepting a false address for their customer records.

Keywords

Switzerland, taxpayer identification