

## Switzerland Dispute Resolution Profile

(Last updated: January 2026)

### General Information

- **Switzerland tax treaties are available at:**

<https://www.admin.ch/opc/fr/classified-compilation/0.67.html#0.67> (in French)

<https://www.admin.ch/opc/de/classified-compilation/0.67.html> (in German) and

<https://www.admin.ch/opc/it/classified-compilation/0.67.html> (in Italian)

- **MAP request should be made to:**

Requests for the initiation of a mutual agreement procedure from a private individual or legal entity that do not concern transfer pricing have to be sent to the following address:

Federal Department of Finance

State Secretariat for International Finance (SIF)

Tax Division

Section BS

Bundesgasse 3

CH-3003 Bern

Email: [dba@sif.admin.ch](mailto:dba@sif.admin.ch)

Requests for the initiation of a mutual agreement procedure from an enterprise that concern transfer pricing have to be sent to the following address:

Federal Department of Finance

State Secretariat for International Finance (SIF)

Tax Division

Section VP

Bundesgasse 3

CH-3003 Bern

Email: [transferpricing@sif.admin.ch](mailto:transferpricing@sif.admin.ch)

- **APA request should be made to:**

Request for the initiation of an APA procedure have to be sent to the following address:

Federal Department of Finance  
State Secretariat for International Finance (SIF)  
Tax Division  
Section VP  
Bundesgasse 3  
CH-3003 Bern  
Email: [transferpricing@sif.admin.ch](mailto:transferpricing@sif.admin.ch)

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>A. Preventing Disputes</b>				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	Yes		<p>The competent authority agreements are published in the original language on the following webpage:</p> <p>German:  <a href="https://www.estv.admin.ch/estv/de/home/internationales-steuerrecht/international-laender/sif.html">https://www.estv.admin.ch/estv/de/home/internationales-steuerrecht/international-laender/sif.html</a></p> <p>French:  <a href="https://www.estv.admin.ch/estv/fr/accueil/droit-fiscal-international/international-par-pays/sif.html">https://www.estv.admin.ch/estv/fr/accueil/droit-fiscal-international/international-par-pays/sif.html</a></p>
2.	Are bilateral APA programmes implemented? If yes:	Yes	Switzerland does not have a formal APA programme in place but is authorised to enter into bilateral or multilateral APAs on the basis of the MAP provision in the applicable tax treaty.	
a.	<ul style="list-style-type: none"> <li>Are roll-back of APAs provided for in the bilateral APA programmes?</li> </ul>	Yes		
b.	<ul style="list-style-type: none"> <li>Are there specific timeline for the filing of an APA request?</li> </ul>	No		

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c.	<ul style="list-style-type: none"> <li>Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available?</li> </ul>	Yes	See answer to question 2.	MAP guidance: <a href="https://www.sif.admin.ch/en/mutual-agreement-procedure-dta">https://www.sif.admin.ch/en/mutual-agreement-procedure-dta</a> (in English)
d.	<ul style="list-style-type: none"> <li>Are there any fees charged to taxpayers for a bilateral APA request?</li> </ul>	No		
e.	<ul style="list-style-type: none"> <li>Are statistics relating to bilateral APAs publicly available?</li> </ul>	Yes	Switzerland contributes to the publication of APA statistics by the OECD.	Latest available OECD publication: <a href="https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/map-statistics/map-statistics-switzerland.pdf">https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/map-statistics/map-statistics-switzerland.pdf</a>
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	See detailed explanation	Tax officials involved in the auditing/ examination of taxpayers are generally trained to be certified tax experts. Transfer pricing principles are part of the courses that are taught.	
4.	Is other information available on preventing tax treaty-related disputes?	No		

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<b>B. Availability and Access to MAP</b>				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes		
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes		
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	See detailed explanation	Yes, provided such provision impacts the application of a treaty in the specific case.	
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	See detailed explanation	There is no audit settlement process available in Switzerland.	
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes		
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No		

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11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes		
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes		
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?	Yes		<p>MAP guidance:</p> <p><a href="https://www.sif.admin.ch/en/mutual-agreement-procedure-dta">https://www.sif.admin.ch/en/mutual-agreement-procedure-dta</a> (in English)</p> <p>Federal Act on the Implementation of International Tax Agreements (ITAIA):</p> <p><a href="https://www.fedlex.admin.ch/eli/cc/2021/703/de">https://www.fedlex.admin.ch/eli/cc/2021/703/de</a> (German)</p> <p><a href="https://www.fedlex.admin.ch/eli/cc/2021/703/fr">https://www.fedlex.admin.ch/eli/cc/2021/703/fr</a> (French)</p>

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14.	Are there specific timeline for the filing of a MAP request?	See detailed explanation	<p>According to the OECD Model Tax Convention on Income and on Capital (last updated in 2025), the taxpayer has to request the initiation of a mutual agreement procedure within three years from the first notification of the action resulting in double taxation.</p> <p>Most of Switzerland's double taxation agreements contain this time limit of three years. However, some of them do not specify a deadline or contain a different time limit. In such cases, it is also in the taxpayer's interest to request the initiation of a mutual agreement procedure as quickly as possible.</p>	
15.	Are guidance on multilateral MAPs publicly available?	Yes		<a href="https://www.sif.admin.ch/en/mutual-agreement-procedure-dta">https://www.sif.admin.ch/en/mutual-agreement-procedure-dta</a> (in English)
16.	Are tax collection procedures suspended during the period a MAP case is pending?	See detailed explanation	Rules for suspension of domestic law apply.	
17.	Are there any fees charged to taxpayers for a MAP request?	No		

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18.	Is there any other information available on availability and access to MAP?	No		
<b>C. Resolution of MAP Cases</b>				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	Yes	The Swiss competent authority work is based on a detailed internal process with numerous timeframes in order to seek to resolve MAP cases within an average timeframe of 24 months.	
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	Yes	Switzerland contributes to the publication of MAP statistics by the OECD.	Latest available OECD publication: <a href="https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/map-statistics/map-statistics-switzerland.pdf">https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/map-statistics/map-statistics-switzerland.pdf</a>
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	See detailed explanation	Interest or penalties imposed by a foreign tax administration may be dealt with as part of the MAP procedure (subject to agreement by foreign competent authority).  Interest or penalties imposed in Switzerland are governed by domestic law provisions and the SIF has no legal authority to reduce or withdraw such interest or penalties as part of the MAP procedure.	

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22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?	No		
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties?  If not:	Yes		
a.	<ul style="list-style-type: none"> <li>Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties?</li> </ul>	-		
b.	<ul style="list-style-type: none"> <li>Does your treaty policy allow you to include MAP arbitration in your tax treaties?</li> </ul>	-		
24.	Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?  If yes:	Yes		MAP guidance: <a href="https://www.sif.admin.ch/dam/en/sd-web/R8liaNlztOOx/Merkblatt%20EN.pdf">https://www.sif.admin.ch/dam/en/sd-web/R8liaNlztOOx/Merkblatt%20EN.pdf</a> (in English)

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a.	<ul style="list-style-type: none"> <li>Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice?</li> </ul>	Yes		
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes		
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding	See detailed	Paragraph 2 of Article 9 of the OECD Model Tax Convention (last updated in 2025) is included in most but not all Swiss tax treaties. Switzerland,	

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	adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?	explanation	nevertheless, grants relief of economic double taxation in the course of MAP with respect to all treaty partners.	
27.	Is there any other information available on resolution of MAP cases?	No		
<b>D. Implementation of MAP Agreements</b>				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	Yes	Additional tax claims of the competent tax authority arising from the MAP implementation solution become time-barred five years after the decision implementing the MAP solution has become final.	Art. 19 para. 5 of Federal Act on the Implementation of International Tax Agreements (ITAIA): <a href="https://www.fedlex.admin.ch/eli/cc/2021/703/de">https://www.fedlex.admin.ch/eli/cc/2021/703/de</a> (German) <a href="https://www.fedlex.admin.ch/eli/cc/2021/703/fr">https://www.fedlex.admin.ch/eli/cc/2021/703/fr</a> (French) <a href="https://www.fedlex.admin.ch/eli/cc/2021/703/it">https://www.fedlex.admin.ch/eli/cc/2021/703/it</a> (Italian)

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29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	Yes	Tax refunds resulting from the MAP implementation solution become time-barred five years after the decision implementing the MAP solution has become final.	<p>Art. 19 para. 5 of Federal Act on the Implementation of International Tax Agreements (ITAIA)</p> <p><a href="https://www.fedlex.admin.ch/eli/cc/2021/703/de">https://www.fedlex.admin.ch/eli/cc/2021/703/de</a> (German)</p> <p><a href="https://www.fedlex.admin.ch/eli/cc/2021/703/fr">https://www.fedlex.admin.ch/eli/cc/2021/703/fr</a> (French)</p> <p><a href="https://www.fedlex.admin.ch/eli/cc/2021/703/it">https://www.fedlex.admin.ch/eli/cc/2021/703/it</a> (Italian)</p>
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes	The competent tax authority implements the mutual agreement provided that the request to initiate the MAP has been submitted, in Switzerland or abroad, in accordance with the applicable tax treaty and within 10 years of the notification of the assessment that is subject to the MAP. This time limit may be superseded by provisions in the respective Swiss treaties.	<p>Art. 21 para. 1 of Federal Act on the Implementation of International Tax Agreements (ITAIA):</p> <p><a href="https://www.fedlex.admin.ch/eli/cc/2021/703/de">https://www.fedlex.admin.ch/eli/cc/2021/703/de</a> (German)</p> <p><a href="https://www.fedlex.admin.ch/eli/cc/2021/703/fr">https://www.fedlex.admin.ch/eli/cc/2021/703/fr</a> (French)</p> <p><a href="https://www.fedlex.admin.ch/eli/cc/2021/703/it">https://www.fedlex.admin.ch/eli/cc/2021/703/it</a> (Italian)</p>

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31.	Is there any other information available on the implementation of MAP agreements?	No		