



St. Gallen, 31 July 2018

## Press Release

regarding judgment A-1488/2018 of 30 July 2018

### France to be denied administrative assistance in tax matters regarding lists of account numbers

**A request for administrative assistance submitted by the French tax authorities based on lists of several thousand account numbers of people ostensibly resident in France for tax purposes does not fulfil the requirements of a permissible administrative assistance request. The Swiss Federal Administrative Court (FAC) has concluded that no administrative assistance may be given.**

On 11 May 2016, the French tax authorities requested administrative assistance from the Swiss Federal Tax Administration. The request was made based on lists containing several thousand UBS Switzerland AG account numbers which are or were held by persons presumed to be resident in France for tax purposes. The French tax authorities were asking for Switzerland to provide names and dates of birth of the persons connected to the accounts as well as the account balances. UBS Switzerland AG (which the FAC had granted party status in its judgment A-4974/2016 of 25 October 2016) and private individuals directly affected lodged appeals with the FAC against the Federal Tax Administration's final decisions, which were issued on 9 February 2018. The FAC has now ruled on UBS Switzerland AG's appeal.

#### Appeal affirmed

The FAC is basing its decision primarily on the case law of the Swiss Federal Court, which has established that the criteria devised for group requests are applicable to «list requests» as well. The FAC has concluded that one condition of the conditions has not been met in this case, namely the prerequisite that the request for administrative assistance must deliver grounds for assuming that the taxpayers involved have failed to comply with their tax obligations; the Court holds that simply having an account in Switzerland is not sufficient. The explanations delivered by the French authorities were insufficient.

The Federal Administrative Court affirms the appeal to the extent as it declares it admissible.

The decision can be appealed before the Swiss Federal Court within the restrictions of Art. 84a of the Swiss Federal Supreme Court Act of 17 June 2005 (i.e. if the legal question at stake is of fundamental importance or if the case is particularly significant for other reasons, a decision to be made by the Swiss Federal Court).

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### **About the Federal Administrative Court**

Located in St. Gallen, the Federal Administrative Court (FAC) was established in 2007. With its staff of 347 employees (306.2 FTE) and its 77 judges (69 FTE) it is the largest federal court in Switzerland. The Federal Administrative Court has jurisdiction to hear appeals against decisions rendered by Swiss federal authorities. In specific matters, the FAC may grant review on decisions rendered by cantonal authorities. Recourse actions are also reviewed by the Court. The FAC is composed of six divisions. It renders an average of 7,500 judgments every year.