



2025/2582

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**Information relating to the provisional application of the Amending Protocol to the Agreement
between the European Union and the Swiss Confederation on the automatic exchange of financial
account information to improve international tax compliance**

The Amending Protocol to the Agreement between the European Union and the Swiss Confederation on the automatic exchange of financial account information to improve international tax compliance, signed in Brussels on 20 October 2025 ⁽¹⁾, will be provisionally applied from 1 January 2026 in accordance with Article 2(2) of the said Amending Protocol.

⁽¹⁾ OJ L, 2025/2326, 20.11.2025, ELI: http://data.europa.eu/eli/agree_prot/2025/2326/oj.