**Switzerland. Automatic Tax Information Exchange: prospects for development.**

Switzerland has agreed for the international exchange of information in tax matters, but under certain conditions:

• With EU members: on the basis of the conclusion of Double Tax Agreement.

• With the USA through the FATCA model.

Switzerland also made a decision about the possibility of providing the international exchange of information in tax matters with other countries as well, but only through "public consultation", terms for which is not provided in law.

    At the same time, Switzerland reserves the right to conclude Double Tax Agreement for the international exchange of information in tax matters with countries which ensuring the following principles:

1. Rule of Law.

2. The absolute confidentiality of the transmitted information.

Based on these criteria and the previous estimate of the state bodies work, the CIS countries and Ukraine belong to the risk group and Switzerland is still "closed" for these countries.