

## Not worth the paper it is written on

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The Swiss / French double tax agreement [is clearly not worth the paper it is written on](#):

*Switzerland says it will grant France no privileges when it comes to administrative assistance in tax matters.*

*The finance ministry said on Monday it would stick with the standards of the Organisation for Economic Development and Co-operation and not allow so-called "fishing expeditions".*

*It explained that in a request for administrative assistance, the taxable person concerned must be able to be clearly identified and, in the case of banking information, it must also be possible to clearly identify the relevant bank.*

*Bern was reacting to a certain vagueness in the wording of a double taxation agreement worked out with France in August.*

This summarises the weakness at the heart of the whole DTA / Tax Information Exchange Agreements issue. What the above says is simply this: the Swiss will give no data to France under the new DTA unless France can prove it already knows it. Which then means France doesn't need to ask.

I therefore ask the question: why does the OECD promote such a standard when it clearly adds little or nothing to the capacity to tax?