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NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
Subject:	Council Decision on the conclusion of the Amending Protocol to the Agreement between the EU and Switzerland on the automatic exchange of financial account information = Approval - Statement by the Council

Statement by the Council

The European Union welcomes the establishment of a framework for mutual assistance in the recovery of VAT claims between Member States and Switzerland. This is an important step in continuing and deepening the long-standing administrative cooperation between the parties in the field of taxation. The European Union expects Switzerland to take all necessary measures in good faith to ensure that this agreement is extended to cover mutual assistance for the recovery of other tax claims. If this objective is not achieved within four years from January 1 following the signing of this amending protocol, the European Union will reconsider the overall balance of this agreement.