



The Automatic Exchange of Information (AEOI) Provision and its Consequences

BACHELOR THESIS

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Abstract

The contribution of this paper is to disseminate knowledge about the background, object, substance, and impacts of the so-called “Automatic Exchange of Information (AEOI) Provision”. While previous research has already cleared up its actual contents, the main difference to previous attempts regarding combating global tax evasion and the still existing loopholes within the AEOI have remained roughly unexplored.

The corresponding presented regulatory gaps within this thesis are discussed in order to get fixed in the future and should not encourage to derive profit from it. In this respect, this thesis especially investigates the consequences of AEOI (and its existing loopholes) for the Swiss financial sector and the resulting margins to manoeuvre, being one of the most important global offshore destinations. Moreover, guidance for affected persons is offered within this work by introducing the possible actions that can be taken.