



# Switzerland and the EPPO the Swiss approach

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# The Traditional Swiss Perspective

Based on the Swiss Domestic Law on MLA «IMAC»



Assistance is given  
to a specific  
Country

Limited assistance  
in fiscal matters

Use of Swiss  
evidence only in  
requesting Country.

Assistance based on  
Treaties and  
Conventions



EPPO is not a  
country, but a EU  
body

EPPO largely  
investigates on  
fiscal matters

Evidence used in  
all participating  
Member States

EPPO / EU are not  
parties to the Treaties  
and Conventions

## Adaptation of the IMAC on 1.6.2021

Swiss Domestic Law on MLA («IMAC») – art. 1 par. 3ter IMAC

3ter The Federal Council may also stipulate in an ordinance that this Act applies by analogy to procedures for cooperation on criminal matters with other international courts or other inter- or supranational bodies with criminal justice functions if:

- a.  
the court or body is established on the basis of legal provisions that clearly define the powers of court or body in terms of criminal law and criminal procedure;
- b.  
the procedure before the court or body guarantees compliance with the principles of the rule of law; and
- c.  
cooperation serves to safeguard Switzerland's interests.

## **Executive order (15.2.2023)**

### Ordinance on Cooperation with EPPO

The Executive has designated the EPPO as eligible to receive cooperation under the IMAC

# Where are we today ?

## Status and perspective



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Adaptation of  
internal law

Assistance possible  
for the  
serious tax crimes

Need for creative  
approaches

Need for new  
international tools

**Questions ?**

## Ressources

IMAC : (D/F/I/En)

[https://www.fedlex.admin.ch/eli/cc/1982/846\\_846\\_846/fr](https://www.fedlex.admin.ch/eli/cc/1982/846_846_846/fr)

EPPO ORDINANCE : (D/F/I)

<https://www.fedlex.admin.ch/eli/cc/2022/859/fr>

FIGHT AGANST FRAUD AGREEMENT: (D/F/I)

<https://www.fedlex.admin.ch/eli/cc/2009/211/fr>