

# FATCA agreement : Switzerland - USA

Autor(en): [s.n.]

Objektyp: **Article**

Zeitschrift: **Swiss review : the magazine for the Swiss abroad**

Band (Jahr): **40 (2013)**

Heft 1

PDF erstellt am: **27.06.2024**

Persistenter Link: <https://doi.org/10.5169/seals-906631>

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## A new role for a figure who polarises opinion

Rising from humble beginnings to become president – Ueli Maurer, President of the Swiss Confederation in 2013, has had an extraordinary career, though he has yet to replicate the huge success he enjoyed as President of the Swiss People's Party in his position as Minister of Defence.  
By Jürg Müller

Few Swiss politicians have been lampooned as much as Ueli Maurer. For many years, the media, politicians and satirists portrayed him as a buffoon who did little more than take orders from Christoph Blocher, the father figure of the Swiss People's Party. Yet he has been one of Switzerland's most successful party leaders ever. Maurer was the man who turned the Swiss People's Party (SVP) into the best-supported political party in the country between 1996 and 2008.

He is full of energy, with a proven ability to learn. Even at a young age, his teacher in Hinwil, Zurich, recognised his qualities and recommended him for grammar school. But he came from the poorest family in the village and his parents had no interest in higher education. So, Ueli Maurer completed a commercial apprenticeship and subsequently obtained federal accountancy qualifications. Now he is the President of Switzerland and the figurehead of the nation.

His election on 5 December last year was not entirely plain sailing. Andy Tschimperl, head of the Swiss Social Democratic Party (SP) faction, launched an attack to disrupt Maurer's campaign in summer 2012. Tschimperl proclaimed that anyone who did not respect their political opponents was not electable. But the condemnation of the Defence Minister was nothing more than a story for the 'silly season'. Even the SP dutifully backed Maurer for election in the end. Nevertheless, the election was a lacklustre affair, with Maurer only receiving 148 out of 202 votes.

### Major turmoil

Ueli Maurer still polarises opinion today, just as he did when he was party leader. He has not performed exceptionally well in his first four years of office as Federal Councillor and Head of the Federal Department of Defence, Civil Protection and Sport (DDPS). It is unfair to keep on judging him on the statement he made upon taking up

office when he declared that he wanted to create "the best army in the world". But his achievements have been unremarkable even if we ignore the high bar he set. The notorious critics on the left accuse Maurer of lacking clear ideas, and experts reproach him for clinging onto a nostalgic, traditionalist view of the army. Hans-Ulrich Ernst, for example, the former Secretary General of the Federal Military Department, regularly voices his trenchant opposition to the current procurement of fighter jets. There is no sign of the furor over the new fighter jets abating. The Federal Council has already approved the transaction, and the National Council and Council of States will have their say this year, as in all likelihood will the Swiss people after that. Great scepticism exists and not just on the left. The evaluation of the Swedish Gripen, about which there are technical concerns, went badly for Maurer. The Defence Minister made himself vulnerable by publicly making contradictory statements (see "Swiss Review", issue 5/2012).

Ueli Maurer's term of office has so far seen a catalogue of setbacks in other areas, too. Maurer had to improve the "Security Policy Report", which is submitted every ten years, several times before it was granted Federal Council approval. In spring 2012, the army had to concede that it did not know whether 27,000 former servicemen had handed in their weapons because 27,000 data records had gone missing. And, in autumn 2012, a scandal erupted in the Federal Intelligence Service. An employee had been copying hard disks containing secret data over a long period of time. This incident also caused tremendous damage to the credibility of the Swiss secret service internationally. There were calls for the axe to fall, but Maurer stood by the head of the intelligence service, Markus Seiler.

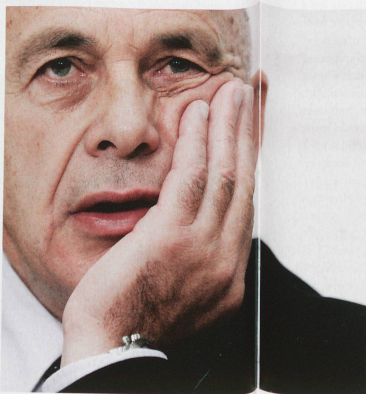
### Courteous and well-informed

But there is another side to Ueli Maurer – that of the politician willing to take tough

action. He severely restricted the lavish use of chauffeur-driven limousines by senior army officials. With the help of former Swisscom boss Jens Alder, he also brought order to the IT department of the DDPS, which had apparently been in a terrible state. Maurer has also continually proven himself to be a clever tactician. With the army loans issue, for example, he publicly conveyed his complaints in a highly effective way without going over the top. This approach might well see him achieve his objectives.

Those close to him say that Maurer is courteous and obliging. He relies on a very small circle of trusted confidants to run the DDPS. At the top of the list is the head of the army, André Blattmann, whom Maurer has known since his youth. Maurer is also regarded as being extremely well-informed. He does not generally require speaking notes – summaries produced by his staff – and even refrains from using them when addressing extensive and complex issues. One insider describes his attitude towards national government and his personal involvement as "committed and extremely loyal". He appears to have managed the change of role from brash party leader to Federal Councillor supremely well.

Maurer actually slips up less frequently and less publicly than Christoph Blocher did during his time on the Federal Council.



He manages the balancing act between party politician and Federal Councillor extremely well. However – in contrast to his predecessor, Samuel Schmid – he also avoids keeping his party at a distance or even entering into confrontation with it. Maurer adopts a subtle approach when putting party opinion above that of the Federal Council. In a public speech made last November, for instance, he unambiguously distanced himself in terms of substance from the Federal Council's official policy on Europe but chose his words carefully. He harshly criticised the EU itself. He compared it with the Holy Alliance of 1815 when the monarchies of Europe joined forces against the libertarian efforts of bourgeois and nationalist groups.

### A history of outbursts

The EU is undoubtedly the new Swiss President's number one enemy. He sometimes adopts the wrong tone here. In summer 2012, he fired a shot across the bows at Brussels and the EU-friendly factions in Switzerland. "Nobody in their right mind would still want to join the EU today", he ranted. Such gaffes and rhetoric were characteristic of Ueli Maurer during his term as party president. One such example was when Maurer pronounced Samuel Schmid "as good as clinically dead" to the Swiss People's Party when

Schmid, the remaining SVP Federal Councillor, swore himself in against the will of the party following the deselection of Federal Councillor Christoph Blocher in 2007.

Ueli Maurer is said to have been rather shy as a child. He won respect through sporting achievement, particularly in climbing, ski jumping and cycling – he reached the rank of major in a bicycle infantry battalion. The Minister for Defence and Sport has retained his interest in sport. At the age of 62 and a father of six, he still

usually cycles to Berne from Münsingen, where he lives, in all weathers and often taking a slight detour, which means he covers a distance of 15 to 20 kilometres depending on the route.

Maurer's professional career was very average and unremarkable, as was his political one prior to his election as President of the Swiss People's Party in 1996. He was the director of an agricultural cooperative and later the Zurich Farmers' Association, a local councillor in Hinwil and a member of Zurich's Cantonal Council before being elected to the National Council in 1991. It was not until he became President of the Swiss People's Party that he really shone. His recipe for success in strengthening the party was hard graft and provocation. He toured the whole country, tirelessly visited SVP sections and helped with setting up new party strongholds in parts of the country where the SVP was not very well established. Twelve new cantonal parties and 600 local sections were founded. He shaped the party into a right-wing, conservative group – the party of simple, provocative and populist messages. The poster campaigns launched under Maurer, such as the knife-man poster, which also caused outrage abroad, were extremely contentious.

### Almost a Swiss abroad

Maurer now faces a challenge of a very different kind. As President of the Swiss Confederation, qualities are required that the Defence Minister has yet to demonstrate, such as the ability to integrate, clever diplomacy, skilful presentation, a desire to represent and a certain sophistication. His performance may yet prove surprising as nobody can say that Maurer is not worldly wise. As a young man, he hitchhiked his way around Europe. He then went to the USA, following in the footsteps of his grandfather who worked as a gold-digger in Alaska. And even the beginnings of the enduring love story between Ueli and Anne-Claude lie beyond Swiss borders. He met his wife-to-be at an airport on a trip to the USA. And the Maurers almost became Swiss abroad. In 1992, they considered emigrating to Canada where they planned to establish a life for themselves as farmers.

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## FATCA agreement: Switzerland – USA

In early December 2012, Switzerland and the USA concluded an agreement to facilitate implementation of the US tax legislation FATCA. Swiss abroad with bank accounts in Switzerland are also affected by FATCA.

With the "Foreign Account Tax Compliance Act" (FATCA), the USA is aiming to ensure that all income obtained by persons liable to taxation in the USA through accounts held abroad can actually be taxed in the USA. FATCA essentially requires financial institutions abroad to conclude an agreement with the US tax authorities obliging them to report on identified US accounts.

The agreement provides for simplified procedures for large sections of the Swiss finance industry:

- Social insurance institutions, private pension funds and property and indemnity insurers are exempt from the application of FATCA;
  - Collective investment schemes and financial institutions with a primarily local client base are deemed compliant with FATCA, subject to certain criteria, and only have a registration obligation;
  - The diligence obligations for identifying US clients, to which the remaining Swiss financial institutions are subject, have been drawn up in such a way as to keep the administrative burden within reasonable limits.
- The agreement ensures that accounts held by US persons at Swiss financial institutions are reported to the US tax authorities either with the account holder's consent or by way of administrative assistance through group requests. In the event that consent is not granted, information is not exchanged automatically but instead only on the basis of the administrative assistance provision in the double taxation agreement. US persons also include Swiss abroad residing in the USA and persons in Switzerland with dual Swiss-American nationality.
- The agreement is subject to the approval of the Federal Assembly and the optional referendum on treaties.
- The agreement is due to enter into force at the beginning of 2014. (SIF)