Editorial
Alle Jahre wieder—and this year, it happens simultaneously at both Consulates General of Switzerland. Consul General Beat Kaser in Montreal and Consul General Urs Strausak in Vancouver are leaving their postings in eastern and western Canada respectively. Please see pages 2 and 3.

The Swiss community throughout Canada would like to thank you for your dedication, support and care. We hope that you take many good memories with you and wish you the very best for your future!

SILVIA SCHOCH, EDITOR AND OSA DELEGATE/COUNCIL MEMBER

Swiss Highlanders at the Royal Nova Scotia International Tattoo 2016 in Halifax

Every summer since 1979, the Royal Nova Scotia International Tattoo brings thousands of spectators, performers and volunteers to the “World’s Largest Annual Indoor Show” in Halifax. The Tattoo is presented by the Royal Nova Scotia International Tattoo Society in partnership with the Government of Canada, the Province of Nova Scotia, the Canadian Armed Forces, the Royal Canadian Mounted Police, the City of Halifax and the corporate community. Pipes and drums, military, police and civilian performers, historic re-enactments dancers, acrobats, choirs, military displays and competitions, drama and comedy make it every year an unforgettable event.

From June 30th to July 7th, 2016, 1,800 performances and volunteers from Canada, UK, US, Germany, Switzerland, Kenya and New Zealand excited 50,000 spectators with their daily shows. In previous years, the Swiss Army Central Band, Top Secret Drum Corps, Starbug Comedy and the Holmikers were some of the Swiss participants.

This year, the Swiss Highlanders from Zürich and Basel represented the Swiss in Halifax. Formed in 2008 with band members from all over Switzerland, they represent the “Swiss National Team of Tattoo Bands.” In 2010, they were the first band from a non-commonwealth country to be invited to the prestigious Royal Edinburgh Military Tattoo. They impressed the organizers and were invited back! The Swiss Highlanders have their own tartan which is registered with the Scottish Register of Tartans and which contains the Swiss cross as part of the design.

Swiss Consul General Beat Kaser attended the opening performance and the Swiss Highlanders met with the Consul General and with Mr. René Botzenhardt, Honorary Swiss Consul for Nova Scotia, who presented the Highlanders with the “Band Crest Wall Plaque”.

Attending the 100th anniversary celebration of the Organisation of the Swiss Abroad (OSA) in Bern, I was proud to see two Canadian entries featured at the official showing: Yodelklub Heimattreu, Calgary, and the Edmonton Swiss Men’s Choir had each recorded their sung video greetings. For more information on the celebration and live-streaming of the OSA council meeting, see: www.aso.ch/en/100-years-of-the-osa.

The Organisation of the Swiss Abroad has the task of representing and protecting the interests of the Swiss Abroad. The highest body is the OSA Council. It is made up of 140 Swiss delegates from around the world and Switzerland. 2017 is election year for the next four year term for Canada’s allocated five delegate/council member seats. All adult Swiss living in Canada are eligible for these seats. For the further requirements, see page 3.

Our apologies go to the readers in Ontario: the delay of your last Swiss Review print magazine was tracked to Canada Post. Readers receiving the electronic issue of the Swiss Review experienced no delays.

SILVIA SCHOCH

Next submission date: December 23, 2016
Au revoir!

Après avoir passé 4 ans à la tête de ce Consulat général, je quitte mes fonctions fin août 2016 pour prendre la direction du Consulat général de Suisse à Lyon. Ma successeur, Mme Elisabeth Bösch Malinen, actuellement en poste à Moscou, prendra ses fonctions à Montreuil début septembre. Je lui souhaite la bienvenue.

Les quatre magnifiques années que ma famille et moi avons passées au Canada ont été marquées par de nombreuses rencontres toujours intéressantes et chaleureuses avec la communauté suisse dans l’Est du Canada, des provinces maritimes jusqu’au Manitoba. J’ai rencontré une communauté suisse dynamique, bien intégrée, tout en restant attachée aux valeurs et racines suisses. Je souhaite exprimer mes vifs remerciements à toutes les personnes bénévoles, qui, au sein des nombreuses associations suisses de l’Est du Canada, des chambres de commerce canado-suisses à Montréal et Toronto, m’ont conseillé et soutenu dans l’accomplissement de mes tâches.

Pendant mon mandat, le Consulat général de Montréal a subi de profondes transformations et offre aujourd’hui des services efficaces à plus de 26 000 compatriotes annoncés. Au moment de quitter Montréal, je remercie donc chaleureusement l’ensemble de mes collaboratrices et collaborateurs, y compris nos consuls honoraires à Halifax, Québec, Toronto et Nassau. Cordialement,

BEAT KASER, CONSUL GÉNÉRAL, MONTRÉAL

Farewell!

Following four years at the head of this Consulate General, I leave my posting at the end of August 2016 to take on the direction of the Consulate General of Switzerland in Lyon. My successor, Mrs. Elisabeth Bösch Malinen currently posted in Moscow, will take office in Montreal in early September. I extend a warm welcome to her.

My family and I have enjoyed enriching experiences and wonderful times with the Swiss community in Eastern Canada, including the Maritime Provinces and Manitoba. I encountered a well-integrated and dynamic community strongly attached to its roots and Swiss values. For their valuable input and ongoing support toward the execution of my duties, I wish to express my gratitude to the numerous volunteers who have played a key role with the Swiss associations in Eastern Canada as well as with the Swiss Canadian Chambers of Commerce based in Montreal and Toronto.

The Consulate General underwent important transformations during my mandate and now offers an efficient service to 26,000 registered compatriots. I wish to thank my team members in Montreal as well as our Honorary Consuls in Halifax, Quebec City and Nassau.

Sincerely,

BEAT KASER, CONSUL GÉNÉRAL, MONTRÉAL

Rencontre Jeunesse 2016

Le 4 juin, le Consulat général de Suisse à Montréal a organisé un événement spécial pour ses jeunes concitoyens nouvellement majeurs. Le but principal de la rencontre était de leur permettre de tisser des liens avec des compatriotes de leur âge et surtout, de les informer sur diverses possibilités offertes par la Suisse en matière d’études, de formation, de droits politiques, du service militaire et de voyages. Suite à cette présentation, d’autres thèmes ont été abordés lors de la partie conviviale. Cette première rencontre a suscité beaucoup d’intérêt et au vu de son succès, le Consulat général organisera des événements similaires dans d’autres villes de sa vaste circonscription consulaire, permettant ainsi la participation des jeunes des provinces voisines. Le Consulat encourage les clubs suisses qui souhaiteraient organiser un tel événement à le contacter via l’adresse: mon.kanzlei@eda.admin.ch.

2016 Youth Gathering

Last June 4th, the Consulate General of Switzerland in Montreal organized an information session for citizens having reached adulthood. The main purpose of the gathering was to enable the guests of similar age to meet, to inform them of the numerous opportunities offered by Switzerland in various fields such as education, job training, political rights, military service and travel. Following the presentation, additional topics were discussed during friendly exchanges. As this first initiative generated a lot of interest within the Swiss community, the Consulate General will organize similar events in other cities within its consular district, thus allowing the participation of young people from neighboring provinces. The Consulate General encourages Swiss clubs interested in organizing a similar event to contact the following address: mon.kanzlei@eda.admin.ch.
Dear Fellow Swiss

Now that my posting in Vancouver has come to a close, I would like to say goodbye. Time spent getting to know you all went by so quickly, even though five years have passed. I would like to take a moment to thank you for making my term in Western Canada such a great pleasure.

I had the chance to connect with Swiss from Whitehorse to Victoria, from Vancouver to Edmonton, from Calgary to Smithers, to Vernon. It has been a wonderful adventure through so many experiences. We celebrated the centennial of official relations between Western Canada and Switzerland in 2013 with many once-in-a-lifetime projects and events. We shared countless meetings and events with Swiss Societies and Clubs and with their own celebrations. We learned about the Swiss Guides in the Rockies and even made a film about it! We received the Swiss National Women's Soccer team for the World Cup which received worldwide attention. All of this was shared on our Facebook page with now over 8,000 fans! Thank you!

As I’ve mentioned on various occasions, there are many reasons why Swiss emigrate, but somehow you all have made Canada your home. You share your skills, knowledge and common values. I am convinced that you will continue to keep our Swiss traditions and culture alive.

For making our time in Vancouver special, both my wife and I would like to say thank you very much! It has been a pleasure getting to know you. Uf Widerluege, Au Revoir, Arrivederci, A revair & Goodbye.

URS STRAUSAK, CONSUL GENERAL OF SWITZERLAND, VANCOUVER

Appointment of Beat Guldimann as Honorary Consul of Switzerland in Toronto

Beat Guldimann has been appointed Honorary Consul of Switzerland in Toronto and has taken office October 1st, 2016. Reporting to the Consul General of Switzerland in Montreal, his duties include the representation of the Consulate General at various political, cultural, scientific, economic and commercial events. Mr. Guldimann will develop and maintain a network of contacts linked to Switzerland. In collaboration with the Consulate General, our Honorary Consul will also provide support to Swiss nationals in situations of emergency. Mr. Guldimann will not be responsible for consular issues, nor will he look after administrative matters. Swiss citizens requiring consular assistance are asked to contact the Consulate General in Montreal. Born in Basel, Beat Guldimann had an active legal career in Switzerland prior to moving to Canada nearly twenty years ago. He has since occupied several positions in the financial sector and is now President of his own company as well as a board member of the Swiss Canadian Chamber of Commerce (Ontario). The Consulate General of Switzerland in Montreal congratulates Beat Guldimann on his appointment.

CONSULATE GENERAL, MONTREAL

Beat Guldimann
HONORARY CONSUL OF SWITZERLAND, TORONTO

2017: Delegierten Wahl für die Auslandschweizer-Organisation

2017 werden wiederum fünf kanadische Delegierte für die Auslandschweizer-Organisation (ASO) gewählt. Drei Sitze in Ost-Kanada; zwei in West-Kanada. ASO hat ihren Hauptsitz in Bern und wird von zirka 750 schweizerischen Institutionen in aller Welt getragen. Ihr oberstes Organ ist der Auslandschweizerrat, welcher aus 140 In- und Auslandschweizer-Delegierten besteht. Der Rat trifft sich zweimal jährlich in der Schweiz und entscheidet über Themen, welche die zirka 760,000 im Ausland lebenden Schweizerinnen und Schweizer betreffen. Das neue Auslandschweizergesetz, welches im November 2015 in die Gesetzgebung verankert wurde, ist durch den ASO Rat initiiert worden. Die Schweizer Mobilität steigt weiter an und es gibt immer neue Themen, welche die ASO Delegierten und Ratsmitglieder beschäftigen. Als ASO Delegierte(r) aus Kanada haben Sie die Möglichkeit, am internationalen Netzwerk der Schweizer teil zu nehmen. Eine herausfordernde, interessante Aufgabe, in welcher Sie neue Freunde machen, an stimulierenden Austauschen teilnehmen und zeitgenössische Schweizer Politiker und Referenten kennenlernen. Dies erfordert Engagement; die Bereitschaft, mindestens einmal jährlich in die Schweiz zu reisen; die Beherrschung der Französischen oder Deutschen Sprache, und Interesse am Austausch mit der Schweizergemeinschaft in Ihrer Region in Kanada. Weitere Informationen können per E-mail angefordert werden durch: SwissReviewCanada@gmail.com.

2017: Élection des Délégués pour l’Organisation Suisse de l’étranger

En 2017, il faut choisir de nouveau cinq délégués canadiens de l’Organisation des Suisses de l’étranger (OSE). Trois sièges dans l’Est du Canada; deux dans l’Ouest. L’OSE a son siège à Berne et peut s’appuyer sur quelque 750 associations et institutions suisses dans le monde entier. Son organes suprême est le Conseil des Suisses de l’étranger, qui se compose de 140 délégués suisses sur le territoire national et à l’étranger. Le Conseil se réunit deux fois par an en Suisse et traite des questions affectant la vie d’environ 760 000 Suissesses et Suisses vivant à l’étranger. La nouvelle loi sur les Suisses de l’étranger qui a été promulguée en novembre 2015 a été mise en œuvre par le Conseil OSE. La mobilité suisse continue d’augmenter et il existe toujours de nouvelles missions affectées aux délégués et conseillers OSE. En tant que déléguée(e) OSE suisse du Canada, vous avez la possibilité de participer au réseau international des Suisses. Une mission intéressante et stimulante dans laquelle vous pouvez vous faire de nouveaux amis, participer à des échanges enrichissants et faire connaître les d’hommes et de femmes politiques et de conférenciers suisses. Cela exige un engagement, la volonté de voyager au moins une fois par an en Suisse, la maîtrise de la langue française ou allemande et un certain intérêt pour les programmes d’échanges avec la communauté suisse dans votre région au Canada. Il est possible d’obtenir plus d’informations sur demande par e-mail : SwissReviewCanada@gmail.com.
IV Regional News Canada

Editorial

Dear readers of the Swiss Review,

As autumn is upon us and we've returned to our regular routines, my term as editor of the "Regional Infos Canada" is coming to an end. It has been a rewarding experience to help foster a sense of community among expatriate Swiss across Canada by keeping all informed of club activities. I am pleased to report a return to an 8-page format, this will adequately accommodate Canadian content as of 2014.

Please join me in welcoming Silvia Schoch, newly appointed OSA Delegate for Western Canada, who is also taking over the editorial position of the "Regional Infos Canada".

I wish Silvia much success in her new roles.

Message from the Consul General in Montreal

Dear compatriots,

The network of official representations of Switzerland in Canada has been altered considerably with the closure of the Consulate General in Toronto. In fact, as of July 15th 2013, the Consulate General in Montreal has taken over full consular and administrative services for the population of Ontario, Manitoba and Nunavut. As Consul General, I extend a very warm welcome to the residents of these two provinces and territory.

A large number of compatriots living outside the city centre of Toronto will not be overly affected by the reorganization as several consular procedures continue to be addressed by post or via the use of electronic communication. Most hit however are those living in the Toronto area who no longer have access to a physical office within close proximity. My aim is to ensure a smooth transition following the recent changes and to maintain the strong ties that the Swiss communities in Ontario, Manitoba and Nunavut have enjoyed.

I have recently participated in productive exchanges with several representatives of Swiss societies and businesses in order to develop innovative and effective methods to ensure the continuity of established contacts and good relations. I am confident that the results of our discussions will be most satisfactory.

I am also pleased to report that as early as 2014, I expect to initiate "Consular Days" in the Toronto area by using the new mobile biometric stations. Such visits will be promoted well in advance and will allow for the collection of biometric data outside the Consulate General in Montreal. The biometric data is necessary for the delivery of Swiss identity documents.

All ages welcome.

HOCKEY IN SWITZERLAND

If you are a hockey player and eligible for a SWISS PASSPORT contact:

INTERNATIONAL SPORTS MANAGEMENT

All ages welcome.

Int'l Sports Management (ISM)
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Fax: 514-636 0365
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Edmonton: Swiss Men’s Choir Europe Summer Concert Tour

Our summer concert tour was overshadowed by the unexpected passing of our friend and first tenor singer David Leigh. On June 29th, Dave succumbed to a heart attack at the Kantonsspital Uri in Altdorf. A memorial service was held on July 1st at the hospital chapel. We greatly miss David and will remember him as a dedicated member, events director and quartermaster.

Our concert tour started in Zürich and lead us through central and eastern Switzerland to the South Tyrol. We performed at official venues, competitions, choral festivals and impromptu get-togethers. At every stop, we experienced heartfelt reception and Wiedersehen with the choir friends whom we had visited on previous tours. The highlights were the joint singing performances with these choirs in beautiful churches and concert halls.

It all started off with a warm welcome by our friends, the Männerchor Rieden from Wallisellen at the airport with coffee and ‘Gipfeli’. At the Inner-schweizer Gesangsfest in Cham we received the highest mark. In Engelburg we were billeted for the sixth time by our host choir, the Männerchor Engelburg. In Parpan we were invited to a most extraordinary lunch. In Zernez we sang with the choir Viril di Engiadina Bassa. At the International Choral Festival in South Tyrol, we sang among other stunning locations at the alpine hut Rifugio Rudi south of Sesto at an elevation of 1,950 m. The goal of this festival is not to rate the 87 international participant choirs (there was one other Canadian group—a Ladies choir from Newfoundland), but to let the choirs listen to each other in different settings. It provided a unique and fruitful exchange between different music cultures. In San Candido, Italy, we represented both Switzerland and Canada as we participated in the choir parade. At the end we were greeted by the Mayor. Later on, the choir was invited to take part in the filming of a short scene in the town square which will be aired next year on Italian TV RAI1 as part of the soap opera ‘Un passo dal cieco’. Back in Switzerland and after a brief stop with the Jodelklub Seerose for a nice barbecue, we were welcomed once again by our loyal friends from Wallisellen. The wonderful apero on the rooftop, the delicious dinner with singing and entertainment and the joint July 1st concert in the packed church were another unforgettable highlight of our tour.

We thank all our hosts and choirs for this memorable concert tour and their unparalleled hospitality. Please come and see us in Edmonton! The choir’s next performance in Canada is the Winzerfest 2016 on Saturday, November 12th at St. Basil’s Cultural Centre in Edmonton. For more information and on how to join our choir, please see our website at: www.esmca.ca.

PETER THUT

Vancouver: Swiss Canadian Mountain Range Association

The outdoor shooting season is half way through the program. In addition to Sundays, Wednesday afternoons are popular for the regulars to practice, and there is always a delicious dinner available.

In memory of Bruno Huber, we once again organized the “Bruno Huber” Shoot. Twenty-one members participated. The big winner with the standard rifle was René Zollinger, and with the service rifle Daniel Meier, who hit the high score. Since this event was held on Father’s day, a few members treated their dad to an excellent steak barbeque and enjoyed the camaraderie after the target shooting. The Mountain Range Match was sponsored by Markus and Christiane Sycher with strong participation this year. A big thank you goes to the sponsors. On the same day, the “Volkschiessen” took place. We got fourteen teams together and it was a lot of fun without stacked teams.

Frank and Alain did an excellent job in organizing our August first celebration with new ideas and a successful beer garden. Consul General Urs Strausack addressed the audience and bid farewell to Vancouver. We wish him all the best in his future endeavors.

The “Lampion Umzug” is the attraction for the little ones. We counted fifty-nine lampions lit. The barbeque sausages, chicken burgers, “Nussgipfel” and “Cremeschnitten” were a delight and nobody had to go home hungry. Our sincere thank you goes to the many volunteers!

We are looking forward to seeing you at the Jass Tournament on October 30th, 2016. For further information, program changes and photos, please check our website at www.scmra.ca.

MARLIES BAUMANN
The Annual Spring Concert in Vancouver on June 18th, 2016 was a joyous occasion. The rich program shaped by conductor Dubravko Pajalic included traditional Swiss choral folk music in all four Swiss languages and included the Yodelling Women Trio of the Fraser Valley, a medley of popular brass tunes by the Vancouver Dorfmusik, a potpourri for choir and brass, and an Alphorn farewell. The appreciative audience responded by impromptu applause and most importantly: smiling. Attractive raffle baskets, genuine ‘Burebrot & Zöpf’ and the social gatherings rounded out the event which was supported by the Consulate General of Switzerland in Vancouver.

It was a special honor to have in attendance some of the individuals who were involved in the earliest days: Ernie Weingand, founding member, and his wife; Max Bissegger, Choir President following Rudy Buechi; Joesef Müller, President in 1972; Heidy Legere, active member of the Choir since 1973 and still singing; long-term choir Conductor Rory Fader, and Ulrich Bleiker, Choir President during the first USSSPC Festival in Canada in 1981.

It all started when Rudi Büchi, President of the Swiss Society of Vancouver, received a phone call from Air Canada: ‘Could the Swiss Society provide ethnic entertainment during the Air Canada World Curling Championships in Vancouver?’ On March 19th, 1966 the choir’s debut took place at the Gala Banquet and Ball at the Vancouver Hotel. Under the baton of Kurt Allemann, the singing group gave a successful Swiss folk music performance. Many performances followed. In 1975, the choir became a member of the Singing & Yodelling Fest of the United Swiss Singing Societies of the Pacific Coast (USSSPC). These multifaceted experiences influenced and expanded the choir’s repertoire and contributed to longstanding success. Modelled after Swiss organizations with similar constitutions, the USSSPC’s mandate is chiefly to promote Swiss folk singing, yodelling and music and to encourage friendship. The choir’s participation in the triennial Singing & Yodelling Festivals requires the preparation of Swiss songs for the mass-choir concert in tandem with the other choirs and also an individual choir performance program for the non-competitive part of the Festival. This recognizes the efforts of all active choir members and their conductor and also a wider public: the beloved ‘Schlachtenbummler’. Guest choirs from Switzerland and specialists’ courses stimulated innovations among returning choirs. The Vancouver Swiss Choir was host to this large Sängerfest in 1981 and 2011. The extensive planning and interface with the participant choirs further benefited and stimulated our choir.

These are some of the factors which shaped the Vancouver Swiss Choir over the last fifty years into the choir we are today. Happy birthday and the very best for the future of our beloved choir! ROLF A. BRÜLHART
Manitoba:  60 Years Swiss Club of Manitoba
On July 23rd our Club celebrated its 60th anniversary and August First. After a rainy morning, the weather turned perfect for the kids to play soccer, people to throw horse shoes or to show their skills at a much disputed shooting competition. By late afternoon, some 150 people were enjoying each other’s company, including five past presidents. Marinella Menghetti Coutinho, Consul of Switzerland made the trip from Montreal with her family to bring official greetings, as did James Bezan, Local Member of Parliament. We enjoyed a delicious supper followed by a huge selection of homemade desserts and the giving away of prizes. In Swiss National Day tradition, a bonfire and fireworks kept us around until the mosquitoes showed us different! The organizing committee was impressed with the number of people of all ages and very pleased to welcome the many non-members. It would be great to welcome these people as members of our club. In the name of the Board of Directors, I would like to thank everyone who came from all around the Province to celebrate with us. A special thank you to our sponsors and to the people who did a lot of work to make the day so successful, in particular Hanna and Urs, who had their “River Ranch Hide-a-way” disturbed for a few days.

Montreal:  Matterhorn Swiss Club
On a beautiful summer day in June, thirty-five members and guests spent a day going back in time, touring the lovely Upper Canada Village in Morrisburg, ON. We experienced what life was like in 1860, visiting the period buildings and chatting with the inhabitants and trades people. On the shore of the St. Lawrence River just east of Cornwall, we enjoyed a hearty dinner before going our separate ways home.

Once again this summer, about twenty-five members and friends gave their time to work at the Swiss National Day celebration in Mont-Sutton, QC, to help make this yet another successful event. We are currently planning a fall outing and information will be sent out as soon as available. We hold five to six well-attended events each year, and new members are always welcome. For more information, please go to the Matterhorn Club link on the Federation website: www.fedesuisse.com.

Montreal:  Swiss Jazz Club
On July 14th the committe members of the Swiss Jazz Club Montreal were welcomed by Swiss Consul Marinella Menghetti Coutinho at her and her husband Mario Coutinho’s residence in Montreal. The evening was dedicated to appreciate the volunteer work of Felix and Vera Mäder, John and Odile Dobler, Georg and Annalise Christe, Erica Pfister, Lotti Balsiger, Herbert and Joan Stoll.

It was a very hot day and the offered cold drink was much appreciated. This was followed by an exquisite buffet which included polenta, a Swiss dish not enjoyed by many in a long time, but most appreciated at this occasion.

During lively conversations much was learned about living and working in different countries and cities. How one copes with the stresses of moving, the problems of helping children adjust to new and strange environments. After coffee and dessert, reminiscing about past times and places, the evening ended only too soon by saying goodbye to new friends and acquaintances.

Thank you very much Marinella and Mario for an unforgettable get-together. We all look forward to seeing you soon at upcoming events.

FRANÇOIS CARRARD
La fin du secret bancaire suisse pour les clients à l’étranger
Échange automatique de renseignements (EAR) sur les comptes financiers:
Entente entre le Canada et la Suisse


Bien que la nouvelle norme globale n’ait, selon les autorités suisses, aucune incidence sur le secret bancaire au niveau national, la norme sur l’EAR prévoit que les autorités gouvernementales d’un état (comme la Suisse) obtiendraient des informations spécifiques au sujet des comptes détenus par des étrangers dans les institutions financières locales, et les échangeront automatiquement sur une base annuelle avec les autorités fiscales du lieu de résidence du détenteur de ce compte à l’étranger. Les clients étrangers des banques suisses sont particulièrement concernés à cet égard, puisque plus d’un quart des placements transfrontaliers effectués dans le monde sont gérés sur le territoire suisse.

L’échange de renseignements visera l’identité du détenteur du compte, son adresse et sa date de naissance ainsi que le solde des comptes, les intérêts, les dividendes et les produits de cession d’actifs financiers.

Bien que les responsables de l’OCDE aient déclaré que ces avancements normatifs rapprocheront la communauté internationale au sein d’un environnement laissant «de moins en moins de place aux tricheurs fiscaux», ils reconnaissent depuis longtemps l’importance d’offrir aux contribuables l’opportunité de régulariser leurs affaires fiscales en se conformant à travers des programmes de divulgation volontaire (ou «PDV»). Une cinquantaine de pays ont mis en place de tels programmes, dont le Canada. Avec l’arrivée des EAR, l’échéance se rapproche inexorablement pour les contribuables de mettre leurs affaires en ordre, alors que les autorités fiscales augmentent leurs effectifs pour faire face à l’arrivée massive de divulgations, sous l’immunité offerte par le PDV.

Les experts pratiquant dans le domaine s’entendent: la divulgation volontaire est de loin la façon la plus facile, abordable, et sûre, d’éviter de perdre une grande partie, voire l’intégralité des sommes jusqu’alors détenues à l’étranger sans les avoir déclarées, sans parler des risques de poursuites pénales. Selon le cas, il pourrait être préférable de passer par une étude d’avocats qui vous fournira de précieux conseils, et entamer la divulgation de façon anonyme, afin d’en arriver à une entente avec Revenu Québec et l’Agence du Revenu du Canada, pour régulariser la situation.

JEAN-MARC FERLAND EST AVOCAT À MONTRÉAL, QC.

The end of Swiss banking secrecy for clients abroad
Automatic Exchange of Information (AEI) on Foreign Bank Accounts:
Agreement between Canada and Switzerland

On February 4th, Canada and Switzerland have agreed to phase in the AEI, as have approximately one hundred other countries, ready to adopt the international standard of the Organisation for Economic Co-operation and Development (OECD). Intended to prevent cross-border tax evasion, the relevant legislation was passed in Switzerland in December 2015 and will take effect January 1st, 2017. Swiss banks are supporting these exchanges. The information will be collected after this date and reciprocal exchanges will take place as of 2018. In other jurisdictions, including most of Europe, the information could already be assembled and ready, and it is expected that the data transfer will begin in September of 2017.

Although the new global standard has, according to the Swiss authorities, no impact on bank secrecy at the national level, the AEI standard provides that the government authorities of a state such as Switzerland, will receive specific information about accounts held by foreigners in local financial institutions. This information will be automatically exchanged on an annual basis with the tax authorities of the country of residence abroad of the account holder. Foreign clients of Swiss banks are particularly affected as more than a quarter of trans-border investments in the world are managed in Switzerland. Information sharing will include the identity of the account holder, his or her address and date of birth as well as account balances, interests, dividends and income from “financial asset” transactions.

OECD officials have said that these normative advances will bring the international community closer together in an environment leaving “less and less room for tax cheats,” but they have also recognized the importance of offering taxpayers the opportunity to put their fiscal affairs in order by taking advantage of Voluntary Disclosure Programs (VDP). About fifty countries offer such programs, including Canada. With the arrival of the AEI, the deadline is approaching for taxpayers to comply with the law, and fiscal authorities are now increasing their workforce to cope with the influx of disclosures under the immunity offered by the Vontary Disclosure Programs.

Experts practicing in the field agree: voluntary disclosure is by far the easiest, most affordable, and safest way to avoid losing much or all sums previously held abroad without having declared them, not to mention the risk of prosecution. Depending on the case, it might be advisable to go through a law firm which can provide valuable advice and initiate disclosure anonymously in order to reach an agreement with Canada Revenue Agency or Revenue Quebec.

JEAN-MARC FERLAND IS AN ATTORNEY IN MONTREAL, QC.