

PANORAMIC

ANTI-BRIBERY & CORRUPTION

Switzerland

LEXOLOGY

Anti-Bribery & Corruption

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RELEVANT INTERNATIONAL AND DOMESTIC LAW

International anti-corruption conventions

To which international anti-corruption conventions is your country a signatory?

Switzerland, which is not a member of the European Union, is a member of the United Nations, the Organisation for Economic Co-operation and Development (OECD) and the Council of Europe.

Switzerland is a party to the following international anti-corruption conventions:

- the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions of 17 December 1997;
- the Council of Europe Criminal Law Convention Against Corruption of 27 January 1999, as well as its Additional Protocol of 15 May 2003; and
- the United Nations Convention against Corruption of 31 October 2003.

Switzerland has exercised its right to make reservations in relation to the first two of the above-mentioned conventions.

Furthermore, Switzerland is a party to the Council of Europe Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime of 8 November 1990, which, while not specifically combating corruption, contains provisions applicable to such situations.

In addition to those multilateral conventions, Switzerland has concluded numerous bilateral treaties, in particular in matters of mutual legal assistance, that contain provisions facilitating the seizure, confiscation and return of proceeds of corruption.

Law stated - 30 avril 2025

Foreign and domestic bribery laws

Identify and describe your national laws and regulations prohibiting bribery of foreign public officials (foreign bribery laws) and domestic public officials (domestic bribery laws).

Provisions prohibiting bribery of foreign public officials (foreign bribery laws) and domestic public officials (domestic bribery laws), as well as private bribery are exclusively contained in [section 19 of the Swiss Criminal Code](#) (SCC).

Bribery of foreign public officials includes offering, promising or granting a foreign public official or a third party an undue advantage (active bribery), or for any foreign public official to solicit or accept such an advantage (passive bribery) to cause the public official to carry out or to fail to carry out an act in connection with his or her official activity, which is contrary to his or her duty or dependent on his discretion ([article 322-septies SCC](#)).

Swiss domestic public bribery is defined as any person offering, promising or giving a Swiss public official or a third party an undue advantage (active bribery – [article 322-ter SCC](#)), or for any Swiss public official to solicit or accept such an advantage (passive bribery – [article](#)

[322-quater SCC](#)) to cause the Swiss public official to carry out or to omit to carry out an act in connection with his or her official activity, which is contrary to the official's duty or that fall within his or her discretionary power.

It is a crime for any person to offer, promise or grant a Swiss public official or a third party an advantage (granting an advantage – [article 322-quinquies SCC](#)), or for any Swiss public official to solicit or accept an advantage for himself or a third party (accepting an advantage – [article 322-sexies SCC](#)), so that the public official carries out his or her official duties.

Law stated - 30 avril 2025

Successor liability

Can a successor entity be held liable for violations of foreign and domestic bribery laws by the target entity that occurred prior to the merger or acquisition?

Until 2024, no case law existed on the issue of successor liability even though the provisions on corporate criminal liability entered into force in 2003 (then article 100-quater and 100-quinquies SCC, now [article 102 SCC](#)), and legal scholars were divided regarding this issue.

The Federal Court's first ruling regarding the issue of the liability of the successor entity for violations of criminal law by the target entity that occurred prior to the merger or acquisition was issued on 19 August 2024, in the context of the merger by absorption of Credit Suisse AG by UBS AG.

The Federal Court ruled that the economic activity of Credit Suisse AG had been dissolved into the activity of UBS AG, which pursues the same corporate purpose and continues in this new form. For this reason, the judges ruled that the criminal proceedings should continue against UBS AG.

The decisive factor is therefore the continuity of the economic and functional activity of the absorbed company by the absorbing company. Then, the latter can be held liable pursuant to [article 102\(2\) SCC](#) on corporate criminal liability in connection with foreign and domestic bribery.

In the event of a merger by absorption, the transferring company's criminal liability may be imputed to the acquiring company, and dissolution of a company without liquidation does not constitute a definitive impediment to proceeding.

Law stated - 30 avril 2025

Civil and criminal enforcement

Is there civil and criminal enforcement of your country's foreign and domestic bribery laws?

Criminal enforcement of Switzerland's foreign and domestic bribery laws is exclusively conducted at the initiative of public prosecutors, before criminal courts. There is no private prosecution as such. Public prosecution under Swiss law is based on the principle of legality,

not opportunity. As a consequence, public prosecutors must initiate a criminal investigation if there is probable cause that a criminal offence was committed within the jurisdiction of Swiss authorities and must continue such investigation as long as there is a probable cause that it may bring evidence of the crime under investigation.

However, under Swiss law, any individual or legal entity (including a Swiss public entity or a foreign public entity) whose rights, as legally protected by the applicable provision of the Swiss Criminal Code, are directly harmed by the crime subject to the investigation is deemed to be an aggrieved person ([article 115 of the Swiss Code of Criminal Procedure \(SCCP\)](#)) and may file a criminal complaint or apply to join pending criminal proceedings as a private plaintiff ([article 118SCCP](#)).

Those who are indirectly aggrieved by a crime, such as the shareholders, the directors, the employees, the creditors or the assignees of the one directly harmed by a crime, are not considered to be aggrieved persons and therefore do not have standing to become private plaintiffs.

According to case law, only the state and, when applicable, the state-owned enterprise whose decision-making process have been perverted by bribery are deemed to be directly protected by the Swiss Criminal Code provisions on public bribery.

For private bribery, only the company whose employee has been bribed has the status of aggrieved person.

The aggrieved person's right to participate in the criminal investigation as plaintiff derives primarily from its right to sue the offender for damages in the criminal trial. However, the aggrieved person may also merely support the prosecution without having the intention to claim damages before criminal courts.

During the criminal investigation, the private plaintiff has essentially the same party rights as the defendant, namely: to be assisted by a legal counsel ([article 127 SCCP](#)); to benefit from legal aid ([article 136 SCCP](#)); to require investigating measures from the prosecutor (including freezing, production and search orders – [article 109 SCCP](#)); to attend examination of witnesses or defendants and have questions put to them ([article 147 SCCP](#)); to receive notification of the decisions of the prosecutor and appeal against those which aggrieve his or her rights ([articles 393 and 382 SCCP](#)) and file observations in respect of other parties' appeals ([article 390 SCCP](#)); and to access the file, with the right to take copy ([article 101 SCCP](#)).

In addition to the right to participate in the criminal investigation, the private plaintiff may, in the context of the criminal trial, request the award of damages from the accused person on the basis of Swiss tort provisions ([article 41 of the Swiss Code of Obligations](#)). The award part of the criminal judgment has the same effect as a judgment issued by a civil court ([article 122 SCCP](#)). When the liability of the accused for damages raises overly complex issues, the criminal court may direct the private plaintiff to bring the tort proceedings before a civil court or only rule on the principle of liability for tort and request the plaintiff to bring proceedings before a civil court regarding the quantifications of damages ([article 126 SCCP](#)).

Lastly, based on [article 73 SCC](#), the aggrieved person is entitled to claim the award of forfeited assets, replacement claims and fines in compensation of its damage, upon presentation of an enforceable judgment or a settlement agreement with the offender, provided it is anticipated that neither the offender nor insurance will not pay damages.

Out-of-court disposal and leniency

Can enforcement matters involving foreign or domestic bribery be resolved through plea agreements, settlement agreements, prosecutorial discretion or similar means without a trial? Is there a mechanism for companies to disclose violations of domestic and foreign bribery laws in exchange for lesser penalties?

To date, no general mechanism exists in Swiss law for resolving disputes through plea agreements, settlements agreements, prosecutorial discretion or similar alternatives to trial.

However, under specific conditions, bribery cases may be negotiated through the following:

- [Article 52 SCC](#): a decision not to prosecute if the defendant's culpability and the impact of the offence are deemed negligible.
- [Article 53 SCC](#): a decision not to prosecute if the defendant has compensated for the harm caused or has made reasonable efforts to remedy the wrongdoing, provided additionally that: (1) the applicable penalty does not exceed a suspended custodial sentence of one year, a suspended monetary penalty or a fine; (2) the prosecution is deemed unnecessary; and (3) the defendant has admitted the offence.
- [Articles 352 et seq SCCP](#): summary penalty order sentencing, allowing for resolution without a trial, if the defendant accepts responsibility for the offence or if his or her culpability is otherwise sufficiently established, provided a fine, a monetary penalty or a custodial sentence of no more than six months is appropriate.
- [Articles 358 et seq SCCP](#): accelerated proceedings upon the defendant's request, provided they acknowledge the essential facts necessary for legal assessment and, where applicable, recognises civil claims. These proceedings are subject to the condition that the public prosecutor does not request a custodial sentence exceeding five years. The primary aim is to facilitate an agreement between the prosecution and the defendant on the sanctions to be imposed by the court in a summary trial, while ensuring clarity and certainty regarding the outcome of the proceedings.

As to self-reporting, there is no dedicated mechanism under Swiss law for companies to self-disclose violations in exchange for reduced penalties. However, a company's cooperation with criminal authorities is considered when determining appropriate sanctions.

Switzerland is currently considering the introduction of a deferred prosecution for companies, which would allow companies to self-disclose corruption violations and negotiate a settlement with the public prosecutor in exchange for compliance measures.

The Legal Affairs Committee of the Council of States (the Swiss Senate) has opened the debate through a postulate dated 25 February 2025 ([Interpellation No. 25.3028](#)). Attorney General of Switzerland since 2022, Mr Stefan Blättler, has been supporting the idea of Swiss DPAs for a long time on the ground that: (1) bringing companies to trial in Switzerland is unpredictable because of the high burden of proof required by Swiss case law to obtain a conviction, which brings the wrong incentive to Swiss companies, who may be tempted to take the risk of going to trial rather than self-report; (2) Swiss companies may be tempted

to enter into a DPA outside of Switzerland to avoid prosecution as there is no corresponding Swiss mechanism; (3) there is no monitorship under Swiss law, which as a consequence exposes Swiss companies to be monitored by foreign-appointed monitors.

This approach would bring Switzerland in line with foreign jurisdictions that have implemented similar practices while ensuring the balance between the efficiency of law enforcement and the principles of the rule of law.

Law stated - 30 avril 2025

FOREIGN BRIBERY

Legal framework

Describe the elements of the law prohibiting bribery of a foreign public official.

Bribery of foreign public officials includes offering, promising or granting a foreign public official or a third party an undue advantage (active bribery), or for any foreign public official to solicit or accept such an advantage (passive bribery) to cause the public official to carry out or to fail to carry out an act in connection with his or her official activity, which is contrary to his or her duty or dependent on his or her discretion ([article 322-septies Swiss Criminal Code](#) (SCC)).

Law stated - 30 avril 2025

Definition of a foreign public official

How does your law define a foreign public official, and does that definition include employees of state-owned or state-controlled companies?

The definition of a foreign public official under [article 322-septies SCC](#) is broad and aligns with the definition used for bribery offences involving Swiss public officials as well as complies with the requirements of the three conventions ratified by Switzerland.

Any individual entrusted with a task by a foreign state or an international organisation, regardless of their official status, is considered a foreign public official. This classification applies to members of a judicial or other authority, public officials, officially appointed experts, translators or interpreters, arbitrators or members of the armed forces.

Foreign public officials can be categorised into two groups:

- institutional public officials (those holding an official position by law – de jure); and
- functional public officials (those who carry out public duties in practice, regardless of formal designation – de facto).

A public official is said to be de facto (or functional or material), even though not formally affiliated with the state, when they perform a public task, ie, when they effectively carry out public functions on behalf of a state or an international organisation. This typically occurs when governmental responsibilities are entrusted to members of the private sector. For example, this status was granted to the nephew of a Congolese president who exercised

de facto and/or de jure decision-making power over a state-owned company and served as the head of a department within the presidency. Similarly, it was recognised in the case of the son of a former Libyan dictator, given that effective state power was concentrated in the hands of the statesman and his inner circle, of which the individual was a part. He also held formal authority and carried out certain official state functions.

The legal nature of the relationship between the state, or the international organisation, and the individual performing the public task is of no relevance. Indeed, what is determinative in this context is the nature of the tasks entrusted to them – namely, whether a public task incumbent upon the community has been delegated to them. If that is the case, the activities are deemed official, and the individuals performing them are considered public officials within the meaning of criminal law. In this context, the existence of an employment contract is not required to support the classification of an individual as a material public agent.

For an individual employed by a company to be classified as a public official, the company must be subject to state dominance or control. In other words, it must qualify as a public entity – meaning that one or more states, directly or indirectly, exert a dominant influence over it, regardless of its legal structure.

Law stated - 30 avril 2025

Gifts, travel and entertainment

To what extent do your anti-bribery laws restrict providing foreign officials with gifts, travel expenses, meals or entertainment?

An undue advantage can take any form, whether tangible or intangible. The advantage is defined as 'any objectively measurable legal, economic, or personal improvement in the beneficiary's situation'. This includes cash donations, loans on highly favourable terms, gifts, as well as utilities such as the provision or maintenance of a vehicle, retail discounts, paid trips, meals, equipment or entertainment. Additionally, it may involve the renunciation of a monetary benefit, such as debt waiver.

In any case, the advantage must serve to induce or reward an individual for acting in a manner that benefits the briber or a third party.

The prohibition applies equally to both offering and accepting such benefits.

[Article 322-decies paragraph 1 SCC](#) outlines two scenarios in which an advantage is not considered undue, thereby making corruption atypical.

The first scenario ([article 322-decies paragraph 1 let. a SCC](#)) applies to advantages that are either authorised by regulation or contractually agreed upon. In cases of public corruption, this most commonly refers to legal provisions specifying the types of benefits public officials may accept.

The second scenario ([article 322-decies paragraph 1 let. b SCC](#)) states that advantages of minor importance and consistent with social customs are not considered undue. Examples include a bouquet of flowers or a chocolate box, which serve only to express gratitude as social practice.

Law stated - 30 avril 2025

Facilitating payments

Do the laws and regulations permit facilitating or 'grease' payments to foreign officials?

Contrary to Swiss officials, 'facilitating payments' to foreign public officials are not punishable under Swiss law. The threshold is whether the foreign public officials have discretion in the performance of their duties.

Under Swiss law, if a foreign public official is merely expected to perform their official duties, the actions of the third party offering the advantage are not punishable. This applies when an advantage is offered, promised or granted to facilitate the performance or omission of a legal and compulsory administrative act.

However, facilitation payments can create inequality of treatment among citizens – for instance, when one case is processed faster than others. In such cases, the public official breaches their duties, and the conduct falls within the scope of [article 322-septies SCC](#).

Law stated - 30 avril 2025

Payments through intermediaries or third parties

In what circumstances do the laws prohibit payments through intermediaries or third parties to foreign public officials?

To bribe a foreign public official, a briber may act through an intermediary, such as an agent or a consultant.

Furthermore, [article 322-septies SCC](#) explicitly states that the beneficiary of an undue advantage may be a third party, such as a relative, a nominee, a domiciliary company, a political party or even a charitable organisation, provided that the advantage serves to influence the public official in performing an act related to their official duties – either in violation of their obligations or subject to their discretion.

The official does not need to personally gain, either directly or indirectly, from the undue advantage.

The advantage may, therefore, be offered, promised or granted to a person other than the one performing the official act. It is entirely immaterial whether the benefit accrues to the public official personally or to a third party, as long as the public official is aware of the favour conferred on the third party and there is a clear connection between the advantage and a breach of public official duties or the exercise of discretionary authority. A 'sufficient legal nexus' must exist between the beneficiary and the public official. The offence is complete once the public official becomes aware of the extraneous intent or of the advantage conferred. For example, the third party may be a relative or spouse of the public official.

The general provisions of Swiss criminal law on incitement and assistance (complicity) also apply to other participants involved in corruption cases.

Law stated - 30 avril 2025

Individual and corporate liability

Can both individuals and companies be held liable for bribery of a foreign official?

Both individuals and companies can be held liable for active bribery of a foreign official.

Regarding active bribery of foreign public officials, [article 102 paragraph 2 SCC](#) on corporate criminal liability allows for an offence to be attributed to a company, regardless of whether an individual within the company is held criminally liable. This provision applies if the company failed to implement all reasonable and necessary organisational measures to prevent the offence of bribery of a foreign public official. Consequently, both the company and the individuals acting on its behalf may be held liable for such an offence. Furthermore, [article 102 paragraph 1 SCC](#) establishes corporate liability when a criminal act occurs within a corporate framework, but the perpetrator cannot be identified due to insufficient internal organisation. The act is therefore attributed to the undertaking.

Law stated - 30 avril 2025

Private commercial bribery

To what extent do your foreign anti-bribery laws also prohibit private commercial bribery?

Switzerland does not make a difference between foreign and domestic commercial bribery. However, while Swiss authorities always have jurisdiction to prosecute acts of private commercial bribery against a Swiss company, the prosecution of private commercial bribery against a foreign company requires that the criteria of [articles 3](#) and [8 SCC](#) are met, namely that the perpetrator acted in Switzerland or that the result (enrichment or impoverishment) occurred in Switzerland.

Law stated - 30 avril 2025

Defences

What defences and exemptions are available to those accused of foreign bribery violations?

Defences are essentially based on the objective and subjective elements of the crime.

The defences on the objective elements of crime of foreign bribery may, for example, be to challenge the status of public official of the recipient, the valuable nature of the transaction, or the connection of the transaction with the recipient's official activity, or the action or omission to be contrary to their duty or dependent on their discretion.

As to the offence of criminal corporate liability, the defences, in addition, are that the bribe was paid outside the corporate framework of the company, or that the company adopted all reasonable and necessary organisational measures to prevent the bribery of foreign public officials.

Specific exemptions are listed at [article 322-decies SCC](#). [Article 322-decies paragraph 1 let. b SCC](#) applies to advantages that are either authorised by regulation or contractually agreed upon. In cases of public corruption, this most commonly refers to legal provisions specifying the types of benefits public officials may accept. [Article 322-decies paragraph 1 let. b SCC](#) states that advantages of minor importance and consistent with social customs are not considered undue. Examples include a bouquet of flowers or a chocolate box, which serve only to express gratitude as social practice.

More general exemptions are those provided at [articles 52 and 53 SCC](#). [Article 52 SCC](#) provides that a decision not to prosecute may be issued if the offender's culpability and the impact of the offence are deemed negligible. [Article 53 SCC](#) provides that a decision not to prosecute may be issued if the offender has compensated for the harm caused or has made reasonable efforts to remedy the wrongdoing, provided additionally that: (1) the applicable penalty does not exceed a suspended custodial sentence of one year, a suspended monetary penalty or a fine; (2) the prosecution is deemed unnecessary; and (3) the offender has admitted the offence.

Law stated - 30 avril 2025

Agency enforcement

What government agencies enforce the foreign bribery laws and regulations?

In general, cantonal law enforcement and judicial authorities have jurisdiction over criminal offences, unless jurisdiction is given to federal authorities by statute.

Federal authorities have, among others, compulsory jurisdiction over the prosecution of crimes of money laundering, corruption and organised crime if the offences were mainly carried out abroad or in several Swiss cantons, if no canton manifestly appears to be predominantly concerned ([article 24 paragraph 1 Swiss Code of Criminal Procedure \(SCCP\)](#)).

The Office of the Attorney General of Switzerland is in charge of the investigation and prosecution of criminal offences under its jurisdiction.

In the case of cantonal jurisdiction, the competent cantonal authorities are at the place where the offenders acted ([article 31 SCCP](#)). If only the place where the result of the crime occurred is located in Switzerland, then the cantonal authority of this place is competent. If there are several places of action or of result, the authority who first initiated an investigation is competent ([article 31 II](#) and [34 I SCCP](#)). If several crimes were committed by the same persons in different places, the authorities of the canton where the most severe crime was committed has jurisdiction, or in the case of crimes of equivalent severity, the authority who first initiated an investigation ([article 31 SCCP](#)).

In practice, recently, only the Canton of Geneva has prosecuted cases of foreign bribery.

Independently of any criminal investigation conducted by prosecutorial authorities, the Swiss Financial Market Supervisory Authority is empowered to exercise its supervisory authority, where allegations of bribery or similar misconduct involve a financial intermediary under its supervision.

Law stated - 30 avril 2025

Patterns in enforcement

Describe any recent shifts in the patterns of enforcement of the foreign bribery rules.

Switzerland has considerably intensified its enforcement of foreign bribery rules, prosecuting both companies and senior executives. Recent high-profile cases underscore a growing determination of law enforcement authorities to rigorously pursue corporate misconduct: a clear signal to all companies that deficiencies in risk management and compliance systems may result in serious legal and financial consequences.

On 20 March 2025, the UK's Serious Fraud Office, France's Parquet National Financier and the Office of the Attorney General of Switzerland affirmed their joint commitment to combating international bribery and corruption. To enhance their cooperation, the three authorities signed a 'Founding Statement' that includes the establishment of a dedicated task force.

The Attorney General of Switzerland Stefan Blättler emphasised the importance of international cooperation in tackling bribery and corruption and welcomed efforts to strengthen it. In his speech at the signing of the declaration, he invited like-minded authorities to join the Serious Fraud Office, the Parquet National Financier and the Office of the Attorney General of Switzerland in this initiative. He stated:

As part of this cooperation, we [Switzerland] will be able to help ensure that fraud and crime can be better combated in the future. This task force is therefore of great importance for Switzerland.

Law stated - 30 avril 2025

Prosecution of foreign companies

In what circumstances can foreign companies be prosecuted for foreign bribery?

Whoever commits a crime in Switzerland is subject to the Swiss Penal Code ([article 3 SCC](#)). A crime is deemed to have been committed where the offender acted, or failed to act contrary to duty, or where the result occurred ([article 8 SCC](#)).

The 1997 Organisation for Economic Co-operation and Development Convention, and in particular [article 4\(1\)](#), also requires state parties to interpret territorial jurisdiction broadly, so that a broad material connection to the act of bribery is not necessary.

When the definition of a crime includes damage and enrichment, such as in the case of corruption, both the places where damage and where enrichment occurred (such as the place of an enriched or depleted bank account or the residence of the victim) are deemed to be places of result.

As a consequence, when a bribe is directly paid or received in Switzerland, Swiss authorities will have jurisdiction in regard to both the bribe taker and the bribe payer.

Law stated - 30 avril 2025

Sanctions

What are the sanctions for individuals and companies violating the foreign bribery rules?

Individuals may face a custodial sentence of up to five years or a monetary penalty of up to 540,000 Swiss francs ([article 322-septies SCC](#)). Additional consequences of the sanction may include:

- a ban on exercising professional activities;
- publication of the judgment; or
- revocation of a residence permit for foreign nationals under criminal or administrative law.

Companies that violate domestic bribery laws may face a fine of up to 5 million Swiss francs ([article 102 paragraph 1 SCC](#)). When determining the fine, the court considers several factors, including:

- the severity of the offence;
- the extent of organisational deficiencies;
- the damage or loss caused; and
- the company's financial capacity to pay the fine ([article 102 paragraph SCC](#)).

According to [article 48 let. d SCC](#), the judge may reduce the sentence if the perpetrator demonstrates genuine remorse, particularly by making reparation for the damage to the extent reasonably expected of them.

Under [article 70 SCC](#), all proceeds of crime must be forfeited. If the assets subject to forfeiture are no longer available, a replacement claim of the equivalent shall be ordered according to [article 71 SCC](#). A forfeiture order or a replacement claim must be ordered even if no conviction was issued, provided that it is proven that a criminal offence within the jurisdiction of Swiss authorities was committed.

Law stated - 30 avril 2025

Recent decisions and investigations

Identify and summarise recent landmark decisions or investigations involving foreign bribery.

In recent years, the following companies and individuals have been convicted for either paying bribes to or receiving bribes from foreign public officials:

- [Gunvor case](#): By a judgment of 20 February 2025, the Criminal Chamber of the Federal Criminal Court found a former employee of Gunvor SA, a Geneva-based commodity trading company, guilty of active bribery of foreign public officials. The court held that, between 14 June 2010 and 14 December 2011, the former employee participated – on behalf of his employer – in corrupt payment of US\$35 million to senior officials of the National Petroleum Company of the Congo and to associates of the President

of the Democratic Republic of the Congo (DRC), Denis Sassou Nguesso. The trading firm Gunvor was fined 4.3 million Swiss francs and ordered to pay a compensatory claim of 93.5 million francs for having failed to implement adequate organisational and compliance measures to prevent acts of bribery.

- [Trafigura case](#): On 31 January 2025, the Criminal Chamber of the Federal Criminal Court found Trafigura Beheer BV guilty of active bribery of foreign public officials in connection with its operations in Angola. The court imposed a 3 million franc fine on the company for failing to implement adequate internal measures to prevent corrupt payments made between 2009 and 2011 to the head of Sonangol, a subsidiary of Angola's state oil company. Additionally, the court handed down prison sentences, either partially or fully suspended, to the individuals involved. Trafigura is the first company in Switzerland to be convicted of corruption following a full trial.
- [Glencore case](#): On 5 August 2024, the Office of the Attorney General of Switzerland issued a Summary Penalty Order against Glencore International SA, a Switzerland-based multinational mining group, for insufficient organisational safeguards to prevent corruption. The case concerns Glencore's 2011 acquisition of minority stakes in two mining companies from the DRC's state-owned mining firm at a price allegedly below market value. Authorities claimed that Glencore benefited from the transaction. As a consequence, Glencore was fined 2 million francs and ordered to disgorge 150 million francs in illicit gains. The company's cooperation with prosecutors was acknowledged in the decision.
- [Gulnara Karimova case](#): In a decision of 18 July 2022, in the context of non-conviction based forfeiture proceedings, the Lower Appeals Chamber of the Federal Criminal Court reaffirmed the conditions under which a family member of a high-ranking official – in this case, Gulnara Karimova, daughter of Islam Karimov, President of Uzbekistan – should be considered or not a de facto foreign public official under article 322-septies SCC, which penalises foreign bribery. For the court, the notion of the performance of a public task by Gulnara Karimova in the field of telecommunications was not established to the satisfaction of the law. Consequently, the Lower Appeals Chamber found that Gulnara Karimova was not a de facto foreign public official and that foreign passive bribery could thus not constitute a predicate offence for the offence of money laundering.
- [Beny Steinmetz case](#): On 28 March 2023, the Court of Appeal of the Canton of Geneva upheld the conviction of Beny Steinmetz for corruptly influencing the allocation of mining rights in the Republic of Guinea. He was sentenced to three years of imprisonment, with part of the sentence suspended. Beny Steinmetz has since appealed the ruling to the Swiss Federal Court. According to media reports, the Federal Supreme Court confirmed the conviction of Beny Steinmetz in March 2025. The ruling is not publicly available yet.

Law stated - 30 avril 2025

FINANCIAL RECORD-KEEPING AND REPORTING

| Laws and regulations

What legal rules require accurate corporate books and records, effective internal company controls, periodic financial statements or external auditing?

While companies are generally required to engage external auditors, the applicable auditing standards vary depending on the size of the company ([articles 727 et seq. Swiss Code of Obligations \(SCO\)](#)). Additionally, special rules apply to certain regulated industries, such as banking and insurance. Conversely, there is no general obligation to conduct internal audits, except in regulated sectors. However, in certain circumstances, the duty to perform internal audits may arise from the broader requirement to organise a company's bookkeeping in compliance with accounting principles ([article 728a SCO](#)).

Statutory accounting requirements are determined by a company's economic significance ([article 957 et seq SCO](#)). Additionally, as noted, specific rules may apply to companies in regulated sectors, particularly those in banking and insurance.

In Switzerland, the obligation to keep accounting records is established in the Swiss Code of Obligations and further detailed in the Federal Ordinance on the Keeping and Preservation of Accounting Records. Companies are required to maintain key accounting and financial documents (ie, records, books, accounting documents, management reports or audit reports ([article 958f SCO](#))). The retention period is 10 years, starting from the end of the financial year.

As of 1 January 2022, companies operating in the raw materials sector – whether directly or through a controlled entity – are required, under certain conditions, to submit an annual report detailing payments (in cash or in kind) made to national, regional or local authorities in a third country, as well as to departments or businesses controlled by such authorities ([articles 964d et seq SCO](#)). This obligation applies to companies engaged in the extraction of minerals, oil or natural gas, as well as the harvesting of timber in primary forests.

As of 1 January 2023, under Switzerland's new non-financial environmental and social governance (ESG) transparency and disclosure requirements, publicly traded and other large Swiss companies are required to file an annual report detailing their policies on non-financial matters, including anti-corruption measures ([articles 964a et seq SCO](#)).

Finally, accordingly to [article 7 of the Anti-Money Laundering Act \(AMLA\)](#), the financial intermediary must keep records of transactions carried out and of clarifications required under AMLA in such a manner that other specially qualified persons are able to make a reliable assessment of the transactions and business relationships and of compliance with the provisions of the said Act. The financial intermediary must periodically (based on the risk posed by the customer) check the required records to ensure that they are up to date, and update them if need be. The financial intermediary must retain the records in such a manner as to be able to respond within a reasonable time to any requests made by the prosecution authorities for information or for the seizure of assets. After the termination of the business relationship or after completion of the transaction, the financial intermediary must retain the records for a minimum of 10 years.

Law stated - 30 avril 2025

Disclosure of violations or irregularities

To what extent must companies disclose violations of anti-bribery laws or associated accounting irregularities?

Under Swiss law, companies are not required to voluntarily disclose violations of anti-bribery laws or associated accounting irregularities.

However, certain regulated sectors, such as banking and insurance, may impose reporting obligations to supervisory authorities such as the Financial Market Supervisory Authority FINMA. Then, these regulatory bodies may notify law enforcement authorities, which will in turn initiate criminal proceedings.

Publicly listed companies are subject to specific reporting duties if the violations in question are significant enough to potentially impact stock prices, requiring disclosure under ad hoc publicity rules.

External auditors must report legal violations – including criminal offences such as bribery – to the board of directors if they detect them. In certain cases, they are also required to inform the general assembly of the company ([article 728c SCO](#)).

Law stated - 30 avril 2025

Prosecution under financial record-keeping legislation

Are such laws used to prosecute domestic or foreign bribery?

Bribery is often accompanied by falsification of accounts and accounting documents. Such offences frequently fall under [article 251 Swiss Criminal Code](#) (SCC), which penalises the creation or use of forged documents intended to produce legal effects. Additionally, other penal provisions aimed at ensuring accurate record-keeping and accounting, such as [articles 166, 317](#) and [325 SCC](#), may apply.

Furthermore, violations of accounting or bookkeeping obligations can lead to severe administrative sanctions in certain regulated sectors. Such violations may also indicate deficiencies in a company's internal organisational standards, potentially triggering corporate criminal liability for bribery under [article 102 paragraph 2 SCC](#). Additionally, the SCO may impose obligations that give rise to civil liability.

Finally, Swiss tax law explicitly prohibits the deductibility of bribes paid to both domestic and foreign public officials. As a result, companies are required to formally disclose such payments in their annual tax returns. Failure to disclose may lead to criminal prosecution for tax evasion or tax fraud, while disclosure itself could prompt tax authorities to file a criminal complaint for bribery offences.

Law stated - 30 avril 2025

Sanctions for accounting violations

What are the sanctions for violations of the accounting rules associated with the payment of bribes?

Violations of the accounting, such as document forgery as defined under [article 251 SCC](#), can incur penalties comparable to those for bribery (eg, imprisonment for up to five years or a monetary penalty of up to 540,000 Swiss francs).

Tax offences are punishable by lower penalties.

Law stated - 30 avril 2025

Tax-deductibility of domestic or foreign bribes

Do your country's tax laws prohibit the deductibility of domestic or foreign bribes?

Under Swiss law, bribes paid to public officials – whether domestic or foreign – are expressly non-deductible for tax purposes at both cantonal and federal levels. This restriction applies equally to companies and self-employed individuals. Moreover, since 1 January 2022, the Federal Act on the Tax Treatment of Financial Sanctions has broadened this scope by also prohibiting the tax deductibility of bribes paid in the private sector.

Law stated - 30 avril 2025

DOMESTIC BRIBERY

Legal framework

Describe the individual elements of the law prohibiting bribery of a domestic public official.

Domestic public bribery is defined as any person offering, promising or giving a public official or a third party an undue advantage (active bribery – [article 322-ter Swiss Criminal Code \(SCC\)](#)), or for any public official to solicit or accept such an advantage (passive bribery – [article 322-quater SCC](#)) to cause the public official to carry out or to omit to carry out an act in connection with his or her official activity, which is contrary to the official's duty or that falls within his or her discretionary power.

Law stated - 30 avril 2025

Scope of prohibitions

Does the law prohibit both the paying and receiving of a bribe?

The offence of bribery or facilitating payments includes both the act of offering or making a payment (active bribery – [articles 322-ter](#) and [quinquies SCC](#)) and the act of accepting or receiving it (passive bribery – [articles 322-quater](#) and [sexies SCC](#)).

Both forms of the offence are punishable by the same penalties.

Law stated - 30 avril 2025

Definition of a domestic public official

How does your law define a domestic public official, and does that definition include employees of state-owned or state-controlled companies?

The concept of a domestic public official under Swiss law is broad, encompassing any individual who carries out a task assigned by the state, regardless of their official status.

[Article 322-ter SCC](#) explicitly includes members of an authority and civil servants, as well as experts, translators and interpreters appointed by an authority – without requiring that the appointing authority be judicial. The provision also extends to arbitrators as well as members of the armed forces.

Like foreign public officials, domestic public officials may hold their position de jure or de facto. In the latter case, they do not have a formal service relationship but exercise power solely by virtue of their position or circumstances.

Public officials susceptible to public bribery include 'a member of a judicial or other authority, a public official, an officially appointed expert, translator or interpreter, an arbitrator, or a member of the armed forces'.

[Article 110 paragraph 3 SCC](#) defines public officials as:

the officials and employees of a public administrative authority or of an authority for the administration of justice as well as persons who hold office temporarily or are employed temporarily by a public administrative authority or by an authority for the administration of justice or who carry out official functions temporarily.

[Article 322-decies paragraph 2 SCC](#), provides that 'private individuals fulfilling official duties are subject to the same provisions as public officials'.

For example, as a federal public law institution enjoying a monopoly over a portion of accident insurance, the Swiss National Accident Insurance Fund (SUVA) performs a public function, such that public trust in the objectivity of its activities is protected under criminal law. This applies in particular to its real estate operations, as these are intended to ensure the payment of annuities to insured persons. Accordingly, a real estate portfolio manager at SUVA qualifies as a de facto public official.

Law stated - 30 avril 2025

Gifts, travel and entertainment

Describe any restrictions on providing domestic officials with gifts, travel expenses, meals or entertainment. Do the restrictions apply to both the providing and the receiving of such benefits?

Under the SCC, an 'undue advantage' may take various forms, including gifts, travel expenses, meals or entertainment. The prohibition applies equally to both offering and accepting such benefits. The concept in domestic corruption is identical to that in foreign bribery.

The following advantages do not qualify as undue under [article 322-decies paragraph 1 SCC](#):

- advantages permitted under public employment law or contractually approved by a third party; and
- negligible advantages that are common social practice.

Examples of the above include a bouquet of flowers to express appreciation for giving a speech, a small Christmas present or modest entertainment on the occasion of business meetings.

Law stated - 30 avril 2025

Facilitating payments

Have the domestic bribery laws been enforced with respect to facilitating or 'grease' payments?

The concept of 'grease' payments exists under Swiss law only when made to a domestic public official ([article 322-quinquies](#) and [sexies SCC](#)); it does not apply in cases facilitating payments involving a foreign public official.

To establish the offence under [article 322-sexies SCC](#), it is sufficient that the domestic official knowingly accepts an advantage without a legal basis, is aware that it cannot lawfully accept it, and acknowledges that the advantage is given with the intent to influence its official activity. The intent to carry out the task for which the advantage is provided – or the failure to do so – is irrelevant to the application of [article 322-sexies SCC](#).

The number of convictions for facilitating or 'grease' payments remains relatively low and the penalties are less severe compared to those imposed in cases of corruption.

Law stated - 30 avril 2025

Public official participation in commercial activities

What are the restrictions on a domestic public official participating in commercial activities while in office?

Swiss criminal law does not contain any specific provision on the participation of public officials in commercial activities while in office.

Federal and cantonal regulation regarding civil servants may contain specific rules in that regard.

In general, public officials have a duty to manage public affairs without conflict of interests, failing which they may be found in breach of [article 314 SCC](#), which punishes criminal mismanagement of public affairs. This provision is intended to protect the public interest against public officials who harm the public collective with the intent of obtaining an unlawful advantage for themselves or for a third party.

Public officials who abuse their authority are also subject to punishment under [article 312 SCC](#).

Law stated - 30 avril 2025

Payments through intermediaries or third parties

In what circumstances do the laws prohibit payments through intermediaries or third parties to domestic public officials?

An advantage does not need to be granted directly by the giver; it can also be provided indirectly through an intermediary. This is referred to as a 'mediated advantage', which is implicitly covered by the legal framework.

While a direct perpetrator personally fulfils all the objective and subjective elements of an intentional offence, a mediate perpetrator acts through another person, using them as an instrument – either one lacking independent will or acting without culpable intent – to carry out the offence. The mediate perpetrator is held criminally liable as if they had personally committed the acts executed by the third party on their behalf.

The advantage may, therefore, be offered, promised or granted to a person other than the one performing the official act. It is entirely immaterial whether the benefit accrues to the public official personally or to a third party, as long as the public official is aware of the favour conferred on the third party and there is a clear connection between the advantage and a breach of public official duties or the exercise of discretionary authority. A 'sufficient legal nexus' must exist between the beneficiary and the public official. The offence is complete once the public official becomes aware of the extraneous intent or of the advantage conferred. For example, the third party may be a relative or spouse of the public official.

The general provisions of Swiss criminal law on incitement and assistance (complicity) also apply to other participants involved in corruption cases.

Law stated - 30 avril 2025

Individual and corporate liability

Can both individuals and companies be held liable for violating the domestic bribery rules?

Like in cases of bribery of foreign public officials, [article 102 paragraph 2 SCC](#) allows a company to be held liable for violating the domestic bribery rules, regardless of whether an individual within the company is held criminally liable. This provision applies if the company failed to implement all reasonable and necessary organisational measures to prevent the offence of bribery of a domestic public official. Consequently, both the company and the individuals acting on its behalf may be held liable for such an offence.

For passive bribery and acceptance of facilitating payments, [article 102 paragraph 1 SCC](#) establishes corporate liability when a criminal act occurs within a corporate framework, but the perpetrator cannot be identified due to insufficient internal organisation. The act is therefore attributed to the undertaking.

Additionally, members of corporate bodies or officers within companies may be held liable if they fail to supervise or prevent corrupt acts committed by employees under their authority.

Law stated - 30 avril 2025

Private commercial bribery

To what extent does your country's domestic anti-bribery law also prohibit private commercial bribery?

Under [articles 322-octies](#) and [322-novies SCC](#), it is a crime to offer, promise or give an employee, company member, agent or any other auxiliary to a third party in the private sector, an undue advantage so that the person carries out or fails to carry out an act in connection with his or her official activities, which is contrary to his or her duties or dependent on his or her discretion, and to demand, secure the promise of or accept such an advantage.

In minor cases, the offence will only be prosecuted upon complaint of the aggrieved person within three months of learning of the offence ([articles 322-octies paragraph 2](#) and [322-novies paragraph 2 SCC](#)).

The penalty for active and passive private bribery is a custodial sentence not exceeding three years or a pecuniary penalty of up to 540,000 Swiss francs. By opting for this level of maximum sanctions the Swiss legislator has chosen to exclude private bribery as a predicate offence to money laundering.

Law stated - 30 avril 2025

Defences

What defences and exemptions are available to those accused of domestic bribery violations?

Defences are essentially based on the objective and subjective elements of the crime.

The defences on the objective elements of crime of domestic bribery may, for example, be to challenge the status of public official of the recipient, the valuable nature of the transaction, or the connection of the transaction with the recipient's official activity, or the action or omission to be contrary to their duty or dependent on their discretion.

As to the offence of criminal corporate liability, the defences, in addition, are that the bribe was paid outside the corporate framework of the company, or that the company adopted all reasonable and necessary organisational measures to prevent the bribery of domestic public officials.

Specific exemptions are listed at [article 322-decies SCC](#). [Article 322-decies paragraph 1 let. b SCC](#) applies to advantages that are either authorised by regulation or contractually agreed upon. In cases of public corruption, this most commonly refers to legal provisions specifying the types of benefits public officials may accept. [Article 322-decies paragraph 1 let. b SCC](#) states that advantages of minor importance and consistent with social customs are not considered undue. Examples include a bouquet of flowers or a chocolate box, which serve only to express gratitude as social practice.

More general exemptions are those provided at [articles 52](#) and [53 SCC](#). [Article 52 SCC](#) provides that a decision not to prosecute may be issued if the offender's culpability and the impact of the offence are deemed negligible. [Article 53 SCC](#) provides that a decision not to prosecute may be issued if the offender has compensated for the harm caused or has made reasonable efforts to remedy the wrongdoing, provided additionally that: (1) the applicable

penalty does not exceed a suspended custodial sentence of one year, a suspended monetary penalty, or a fine; (2) the prosecution is deemed unnecessary; and (3) the offender has admitted the offence.

Law stated - 30 avril 2025

Agency enforcement

What government agencies enforce the domestic bribery laws and regulations?

In general, cantonal law enforcement and judicial authorities have jurisdiction over criminal offences, unless jurisdiction is given to federal authorities by statute.

Crimes committed against the Swiss Confederation fall under the exclusive jurisdiction of the federal authorities ([article 23 paragraph 1 let. h SCCP](#)). Federal authorities also have, among others, compulsory jurisdiction over the prosecution of crimes of money laundering, corruption and organised crime if the offences were mainly carried out abroad or in several Swiss cantons, if no canton manifestly appears to be predominantly concerned ([article 24 paragraph 1 SCCP](#)).

The Office of the Attorney General of Switzerland is in charge of the investigation and prosecution of criminal offences under its jurisdiction.

In the case of cantonal jurisdiction, the competent cantonal authorities are at the place where the offender(s) acted ([article 31 SCCP](#)). If there are several places of action or of result, the authority that first initiated an investigation is competent ([article 31 paragraph 2](#) and [article 34 paragraph 1 SCCP](#)). If several crimes were committed by the same person(s) in different places, the authorities of the canton where the most severe crime was committed has jurisdiction, or in the case of crimes of equivalent severity, the authority that first initiated an investigation ([article 31 SCCP](#)).

Independently of any criminal investigation conducted by prosecutorial authorities, the Financial Market Supervisory Authority FINMA is empowered to exercise its supervisory authority, where allegations of bribery or similar misconduct involve a financial intermediary under its supervision.

Law stated - 30 avril 2025

Patterns in enforcement

Describe any recent shifts in the patterns of enforcement of the domestic bribery rules.

Although it is certainly not free from corrupt practices, Switzerland consistently achieves top scores in Transparency International's Corruption Perceptions Index. In 2024, Switzerland ranked fifth out of 180 countries, with a score of 81 out of 100.

In recent years, efforts to combat corruption on all fronts have intensified. In 2020, the Federal Council adopted an Anti-Corruption Strategy covering the period 2021–2024. Primarily addressed to the federal administration, the Strategy sets out objectives and

measures in the areas of prevention, prosecution and international cooperation. It was developed by the Interdepartmental Working Group for the Fight against Corruption, a planning and coordination body within the federal administration led by the Federal Department of Foreign Affairs. The Working Group collaborates with the cantons, civil society and the private sector to ensure coordinated anti-corruption efforts across Switzerland.

Law stated - 30 avril 2025

Prosecution of foreign companies

In what circumstances can foreign companies be prosecuted for domestic bribery?

Whoever commits a crime in Switzerland is subject to the Swiss Criminal Code ([article 3 SCC](#)). A crime is deemed to have been committed where the offender acted or failed to act contrary to duty, or where the result occurred ([article 8 SCC](#)).

The 1997 OECD Convention, and in particular [article 4\(1\)](#), also requires state parties to interpret territorial jurisdiction broadly, so that a broad material connection to the act of bribery is not necessary.

When the definition of a crime includes damage and enrichment, such as in the case of corruption, both the places where damage and where enrichment occurred (such as the place of an enriched or depleted bank account or the residence of the victim) are deemed to be places of result.

As a consequence, when a bribe is directly paid or received in Switzerland, Swiss authorities will have jurisdiction in regard to both the bribe taker and the bribe payer.

Law stated - 30 avril 2025

Sanctions

What are the sanctions for individuals and companies that violate the domestic bribery rules?

Individuals may face a custodial sentence of up to five years (up to three years in the case of grease payment) or a monetary penalty of up to 540,000 Swiss francs. Additional consequences of the sanction may include:

- a ban on exercising professional activities;
- publication of the judgment; or
- revocation of a residence permit for foreign nationals under criminal or administrative law.

Companies that violate domestic bribery laws may face a fine of up to 5 million Swiss francs ([article 102 paragraph 1 SCC](#)). When determining the fine, the court considers several factors, including:

- the severity of the offence;

- the extent of organisational deficiencies;
- the damage or loss caused; and
- the company's financial capacity to pay the fine ([article 102 paragraph SCC](#)).

According to [article 48 let. d SCC](#), the court may reduce the sentence if the perpetrator demonstrates genuine remorse, particularly by making reparation for the damage to the extent reasonably expected of them.

Under [article 70 SCC](#), all proceeds of crime must be forfeited. If the assets subject to forfeiture are no longer available a replacement claim of the equivalent shall be ordered according to [article 71 SCC](#). A forfeiture order or a replacement claim must be ordered even if no conviction was issued, provided that it is proven that a criminal offence within the jurisdiction of Swiss authorities was committed.

Law stated - 30 avril 2025

Recent decisions and investigations

Identify and summarise recent landmark decisions and investigations involving domestic bribery laws, including any investigations or decisions involving foreign companies.

In recent years, the following companies and individuals have been prosecuted for either paying bribes to or receiving bribes from domestic public officials.

- [Pierre Maudet Case](#): In October 2022, the Swiss Federal Court convicted Pierre Maudet, a former member of Geneva's Council of State, along with his chief of staff and two entrepreneurs who acted as intermediaries, for accepting an advantage under article 322-sexies SCC (facilitating payments). The conviction stemmed from a trip to Abu Dhabi, during which Pierre Maudet, accompanied by his family, chief of staff and the director of a Geneva real estate group, travelled at the invitation of the Emirate's Prince. The invitation included a business-class flight from Switzerland, accommodation in a five-star hotel and Royal Lounge access to the Formula 1 Grand Prix. The entire cost of the trip was covered by the Abu Dhabi authorities. The Federal Court reaffirmed that it is irrelevant whether the public official actually intends to act as expected.
- [RUAG Case](#): On 24 February 2025, three reports ([CDF-24143](#), [CDF-24192](#) and [CDF-24134](#)) concerning RUAG MRO Holding AG, a Swiss state-owned defence company, were released by the Swiss Federal Audit Office (SFAO). According to the SFAO, a former employee allegedly committed fraud by selling equipment at prices significantly below market value and engaging in economically unjustified transactions to the detriment of the company. The resulting financial losses are estimated to amount to several tens of millions of Swiss francs.

Law stated - 30 avril 2025

UPDATE AND TRENDS

Key developments of the past year

Please highlight any recent significant events or trends related to your national anti-corruption laws.

On 1 January 2023, Switzerland implemented new transparency and due diligence obligations under the Swiss Code of Obligations (SCO), introducing provisions on non-financial reporting, transparency in the raw materials sector, and corporate responsibilities regarding minerals and metals from conflict zones and child labour ([article 964a–964l SCO](#)). Companies falling under these regulations were required to submit their first compliance reports in 2024.

Simultaneously, new amendments to the Anti-Money Laundering Act (AMLA) took effect, reinforcing requirements for financial intermediaries concerning beneficial ownership transparency ([article 2 let. a-bis, 4 and 7 AMLA](#)) and tightening oversight of the precious metals sector.

On the policy front, a motion ([Interpellation No. 24.3948](#)) was submitted to the Swiss Parliament on 23 September 2024, urging the Federal Council to reassess and strengthen its anti-corruption strategy. The motion calls for a systematic and strategic approach to preventing corruption at the governmental and administrative levels. It remains uncertain whether the Federal Council's anticipated 2025 Anti-Corruption Strategy will result in legislative reforms at the national level.

As previously mentioned, Switzerland is considering implementing a deferred prosecution for companies that would allow companies to self-report corruption violations and reach a settlement with the public prosecutor in exchange for compliance measures. The Legal Affairs Committee of the Council of States has opened the debate on the introduction of the deferred prosecution for companies by means of a postulate of 25 February 2025 ([Interpellation No. 25.3028](#)). This approach would bring Switzerland in line with foreign jurisdictions that have implemented similar practices while ensuring a balance between private and public interests in the fight against corruption. This mechanism would strengthen Switzerland's financial integrity and global competitiveness.

The EU Whistle-blowing Directive ([Directive \(EU\) 2019/1937](#)) on the protection of individuals reporting breaches of EU law was adopted on 23 October 2019, and entered into force in December 2019. EU member states were required to transpose its provisions into national law by December 2021. Since Switzerland is not a member of the EU, it is not required to implement the Directive into its national legislation. However, Swiss companies with branches in the EU that employ at least 50 people may still fall under its scope. Consequently, ensuring compliance with the Directive's requirements remains important for Swiss businesses operating in the EU.

Law stated - 30 avril 2025