Switzerland: federal acts

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Title	Abbreviation	SR number	Key provisions for digital assets
Swiss Civil Code	CC; ZGB	SR 210	Art. 641 ff. (ownership of things; tokens are not things), Art. 884 ff. and 900 (pledge of movables and claims), Art. 457 ff. (succession), Art. 80 ff. (foundations), Art. 60 ff. (associations); Parts D and P.
Federal Act on the Amendment of the Swiss Civil Code (Part Five: Code of Obligations)	CO; OR	SR 220	Art. 973d–973i (ledger-based securities), Art. 686 (share register), Art. 634 (contributions in kind), Art. 62 ff. (unjust enrichment), Art. 41 ff. (tort), Art. 312 ff. (loan), Art. 530 ff. (simple partnership); Part D.
Federal Act on Debt Enforcement and Bankruptcy	DEBA; SchKG	SR 281.1	Art. 242a and 242b (segregation of crypto-based assets and data in bankruptcy), Art. 271 ff. (attachment); Parts D and H.
Swiss Criminal Code	SCC; StGB	SR 311.0	

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Title	Abbreviation	SR number	Key provisions for digital assets
			Art. 138 (misappropriation), Art. 143 ff. (data offences), Art. 146 (fraud), Art. 70–72 (confiscation), Art. 102 (corporate liability), Art. 305bis and 305ter (money laundering, lack of diligence); Part H.
Swiss Criminal Procedure Code	CrimPC; StPO	SR 312.0	Art. 263 ff. (seizure), Art. 265 (duty to hand over), Art. 196 ff. (compulsory measures); Part H.
Swiss Civil Procedure Code	CPC; ZPO	SR 272	Art. 251 (summary proceedings in debt enforcement), Art. 261 ff. (interim measures), Art. 5 and 6 (commercial courts); Part H.
Federal Act on Private International Law	PILA; IPRG	SR 291	Art. 105–108 (property), Art. 145 ff. (assignment), Art. 149a ff. (trusts), Art. 166 ff. (foreign insolvency decrees); Parts D and H.
Federal Act on the Swiss Financial Market Supervisory Authority	FINMASA; FINMAG	SR 956.1	Art. 29 ff. (information and reporting), Art. 31–37 (enforcement measures), Art. 42 ff. (international cooperation), Art. 44 (unlicensed activity); Parts E and H.
Banking Act	BankA; BankG	SR 952.0	Art. 1 (deposit-taking), Art. 1b (fintech licence, CHF 100 million), Art. 16 no. 1bis (custody assets including crypto-based assets), Art. 37d (segregation), Art. 47 (banking secrecy); Parts E and F.
Financial Institutions Act	FinIA; FINIG	SR 954.1	Art. 17 ff. (portfolio managers and trustees), Art. 24 ff. (managers of collective assets), Art. 32 ff. (fund management companies), Art. 41 ff.

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Title	Abbreviation	SR number	Key provisions for digital assets
			(securities firms), Art. 61 ff. (supervisory organisations); Part E.
Financial Services Act	FinSA; FIDLEG	SR 950.1	Art. 3 (definitions, financial instruments), Art. 4 (client segmentation), Art. 7 ff. (rules of conduct), Art. 35 ff. (prospectus), Art. 58 ff. (key information document), Art. 74 ff. (ombudsman); Part E.
Financial Market Infrastructure Act	FinMIA; FinfraG	SR 958.1	Art. 2 lit. bbis (DLT securities), Art. 4 and 81 ff. (payment systems), Art. 73a–73f (DLT trading facilities), Art. 142 ff. (market abuse), Art. 154–155 (criminal provisions); Parts E and H.
Collective Investment Schemes Act	CISA; KAG	SR 951.31	Art. 7 (definition), Art. 13 (authorisation), Art. 118a ff. (limited qualified investor fund), Art. 120 ff. (foreign schemes); Parts E and P.
Anti-Money Laundering Act	AMLA; GwG	SR 955.0	Art. 2 para. 3 (financial intermediaries), Art. 3–8 (due diligence duties), Art. 9 and 9a (reporting), Art. 10 (freezing), Art. 14 and 24 ff. (SRO affiliation); Part F.
Federal Act on the Implementation of International Sanctions (Embargo Act)	EmbA; EmbG	SR 946.231	Art. 1–2 (basis for sanctions ordinances), Art. 9–10 (criminal provisions); Part F.
Federal Act on Direct Federal Tax	DFTA; DBG	SR 642.11	Art. 14 (expenditure-based taxation), Art. 16 para. 3 (tax-free private capital gains), Art. 18 (self-employment), Art. 56 lit. g (tax exemption of

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Title	Abbreviation	SR number	Key provisions for digital assets
			foundations), Art. 175 ff. (tax offences); Part G.
Federal Act on the Harmonisation of Direct Taxation at Cantonal and Communal Levels	THA; StHG	SR 642.14	Art. 6 (expenditure-based taxation), Art. 7 (income), Art. 13–14 (wealth tax and valuation); Part G.
Withholding Tax Act	WHTA; VStG	SR 642.21	Art. 4 (taxable yields including tokenised equity and bonds), Art. 21 ff. (refund); Part G.
Value Added Tax Act	VATA; MWSTG	SR 641.20	Art. 18 (taxable supplies), Art. 21 para. 2 no. 19 (exempt financial services), Art. 8 (place of supply); Part G.
Federal Act on the International Automatic Exchange of Information in Tax Matters	AEOIA; AIAG	SR 653.1	Basis for the CRS and, after the 2025 amendment, for CARF reporting by crypto-asset service providers; Part G.
Federal Act on International Mutual Assistance in Criminal Matters	IMAC; IRSG	SR 351.1	Art. 63 ff. (other assistance), Art. 74 and 74a (handing over of assets); Part H.
Federal Act on Data Protection	FADP; DSG	SR 235.1	Art. 5 (definitions), Art. 6 (principles), Art. 16 ff. (cross-border disclosure), Art. 32 (right to erasure); Part D.
Federal Act on Financial Market Supervision Fees (via FINMASA Art. 15) and FINMA Fees Ordinance	FINMA-GebV	SR 956.122	Fees for licence applications and no-action requests; Part E.
Federal Act on the Transparency of Legal	TJPG	—	

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Title	Abbreviation	SR number	Key provisions for digital assets
Entities and the Identification of Beneficial Owners			Federal transparency register of beneficial owners; due diligence duties for advisers; Part F.
Federal Act on the Adaptation of Federal Law to Developments in DLT (DLT Act)	DLT Act; DLT-Gesetz	AS 2021 33	Amending act; its provisions are listed under the CO, DEBA, BankA, FinIA, FinMIA, AMLA and PILA above.

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