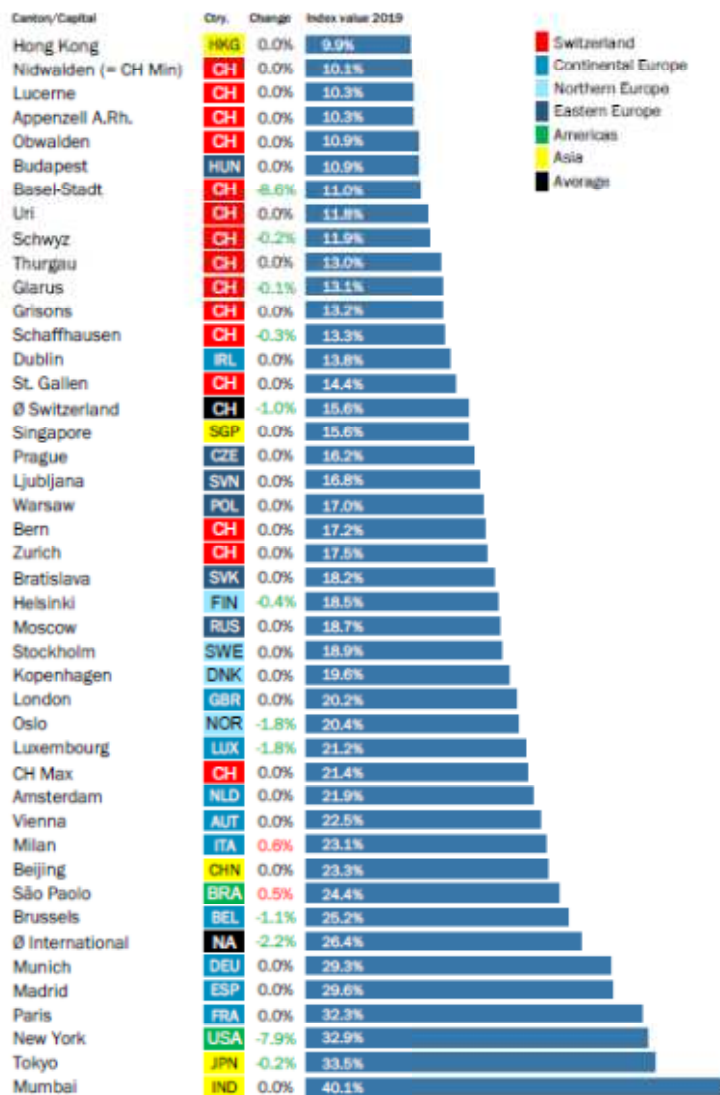


Taxation Index For Corporation

BAK Economics institute published the data of its Taxation Index which regularly measures the tax attractiveness of the Swiss Cantons compared to other countries. BAK estimates this for the year 2025. International tax competition with other countries is increasing for all cantons and therefore for Switzerland.

BAK Economics has calculated that the national average corporate tax rate will drop from 16.8% to 13.5% by 2025. Among the cantons, Nidwalden remains the most advantageous canton for businesses with an effective taxation of 9.8%. After Nidwalden we have Uri (10.0%) and Schaffhausen, Obwalden and Appenzell (all 10.3%). Bern, on the other hand, went from tenth to last rank (17.2%).

Fig. 1 BAK Taxation Index for corporations 2019



For more information please visit BAK Economics web site.

Source: BAK Economics

Effective average tax rate (EATR) applicable to companies in Swiss cantons (calculated for the cantonal capital) and at international business locations (calculated for the economic capital) in % (cf. blue pillars or 4th column). In/decrease from 2017 figures in percentage points (cf. third column). In the case of the Swiss cantons, the chart presents the figures for all cantons involved in the project, as well as the Swiss minimum (CH Min = Nidwalden, project participant), the Swiss maximum (CH Max, non-participant) and the GDP-weighted average of all 26 cantons. Source: BAK Economics, ZEW

PLEASE FEEL FREE TO CONTACT US WITH ANY QUESTIONS OR QUERIES.

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