

## Lump-Sum Taxation in Switzerland



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Books On Demand Sep 2017, 2017. Taschenbuch. Condition: Neu. Neuware - International Edition (Distribution in USA, Canada, Great Britain, Australia)Both the Federal Act on Direct Federal Taxation (DBG) as well as the Federal Act on the Harmonisation of Income Taxes of the Cantons and Communities (StHG) allow non-working foreign citizens with Swiss residency to benefit from a special kind of income and wealth taxation. This historically anchored regulation has attracted wealthy foreign citizens to take up residency in Switzerland and will likely continue to do so. For the first time in over 150 years of lump-sum taxation history this book gives a systematical and comprehensive overview on the revised regulations and includes several side effects of taxation. As lector, the manner of concentration to the topic, the comprehensive processing of the literature, as well as with the changing legal bases in the federal state, and in the cantons, appears to me as impressive. Indeed, this extremely successful master thesis is qualified for an award ceremony. It is because of this that Mr. Luethi received, from my side, the predicate summa cum laude. (Prof. Dr. Bernhard Zwahlen, President of the advisory board of the Swiss Institute of Taxation, Zurich) Carol Gregor Luethi has very extensively investigated lump-sum taxation. Beneath the historical and current developments he was not afraid to investigate the practice in the cantons, what is very meritorious as there partly exist large differencies. Also, for this topic, existing literature and judicature is seamlessly integrated into his analysis. So far, only one scientific work that dealed in a related depth with lump-sum taxation in Switzerland, existed, which is namely the one of Prof. Marco Bernasconi from 1983. Already with the introduction of the StHG but with the thightening of lump-sum taxation more than ever this existing work is outdated. Carol...

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