



Tax fact sheet for individuals

Welcome to success. Canton Uri – the attractive tax landscape.

The citizens and cantonal administration of the canton of Uri enjoy a mutually cooperative and trusting relationship. And this is particularly true when it comes to tax issues.

In Uri, a friendly tax system is a key prerequisite in ensuring growth and financial prosperity. In Switzerland, tax sovereignty lies with the cantons, and the Confederation may levy only limited federal taxes. This fiscal autonomy is firmly rooted in the history of the country, and as a result the cantons compete with each other to provide a superior tax service. This competitive spirit is seen as a positive force: it promotes an efficient provision of government services and ensures the quality of the infrastructure.

Calls for leaner government have also included the tax system. The furthest reforms can go is installing a

flat tax rate. With this the tax system would be radically simplified. Until now, a **flat rate of tax** has been in force in only two cantons: **in Uri**, it has been part of the tax landscape since **2009**. Since its introduction individuals, and particularly families with children, have benefited from substantial tax savings combined with high social deductions. This together with guaranteed confidentiality and security make Uri an extremely attractive canton in which to base your life.

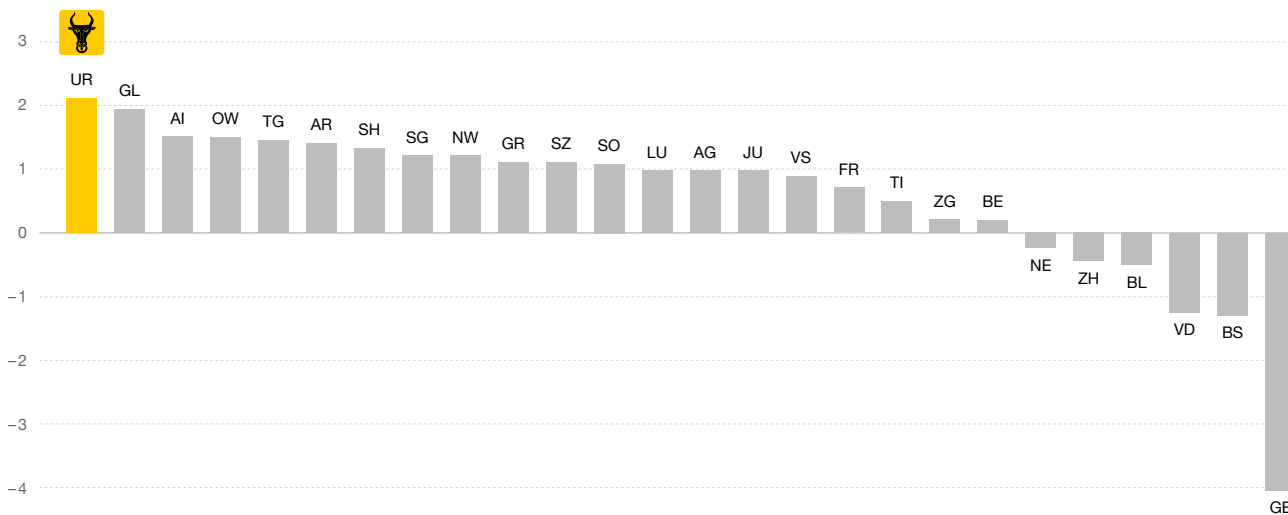
The electorate of Uri approved further moderate cuts in income and wealth tax in the **total revision** of the **Tax Act in 2011**.

Prosperity and security. Internationally attractive taxes for individuals.

CANTON URI HAS THE HIGHEST FINANCIAL STANDARD OF LIVING IN SWITZERLAND

The cost of living in Switzerland differs from canton to canton and region to region. Attractive locations with low local net costs appeal most to high net worth individuals and highly skilled workers (total cost basis). According to a survey by Credit Suisse, the canton of Uri has the highest financial standard of living of all the Swiss cantons (Credit Suisse study: "Where's the least expensive place to live?"; see: www.ur.ch/wfu or wirtschaft@ur.ch).

INTERCANTONAL COMPARATIVE RDI INDICATORS, Ø SWITZERLAND = 0



RDI (= regional disposable income), discretionary income, defined as gross household income minus obligatory fees, housing costs and all related charges

Source: Own preparation based on Credit Suisse Group AG, Economic Research, Swiss Issues Regions, 2011



TAX RATES (LOCATION ALTDORF)

	Cantonal and municipal	Federal	Total
Income	14.1 %	0–11.5 %	14.1–25.6 %
Assets	0.2 %	–	0.2 %

SAMPLE CALCULATION, MARRIED WITH TWO CHILDREN (LOCATION ALTDORF)

Gross income	80 000	100 000	150 000	250 000
./. Tax deductions and allowances				
Maximum tax burden (federal / cantonal / municipal)	3 660	6 030	13 860	37 160

Net assets	150 000	200 000	250 000	1 000 000
./. Tax allowances	–260 000	–260 000	–260 000	–260 000
Taxable assets	0	0	0	740 000
Wealth tax (cantonal, municipal)	0	0	0	1 480

Source: Tax Office Canton Uri, March 2012

INHERITANCE TAX

Relationship	Tax rate
Wife / husband	0 %
Relatives in ascending and descending line (including adopted children and step children)	0 %
Cohabiting partner (at least 5 years in relationship)	0 %

TAX BASED ON LIVING EXPENSES

Foreign nationals who have their principal residence for the first time in the canton of Uri in Switzerland, and who are not gainfully employed, can take advantage of this system. The calculation of the flat tax rate is based on the cost of living (more at www.ur.ch/steuern under “Natürliche Personen”, “Weisungen und Merkblätter”).

A PURE QUALITY OF LIFE

Uri households benefit financially not only from a low tax burden and moderate health insurance premiums, but living costs in the canton are also significantly below Swiss average. And for life and living, Uri offers an unsurpassed range of outdoor and cultural experiences, all year round.



Discover our unspoiled region and invest in a pure quality of life!

Your partner

As our customer, you expect a fast, competent and authoritative response to your concerns, as well as excellent personal advice. We offer you all these – and the guarantees that our customers rightly expect. Our advice is free. We are happy to bring together partners from business, the community and politics.

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