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Tax Aspects Of Emigration

And ...

That is, all else equal, the

tax by itself tends to

increase wealth inequality.

This effect works largely in

the same way as the

inequality effect described

above; while richer heirs

inherit more and pay more in

taxes, the tax payments are,

relative to wealth,

comparably more important

for the less wealthy heirs.

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The above tax rates are basically applicable to taxpayers filing a tax return. Effective cantonal income and wealth tax is determined by multiplying the basic tax by the multiplier applicable for the tax (calendar) year in question, and then by adding the supplementary tax on wealth. Inheritance and gift taxes

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