


## The Swiss tax system (tax rate)

Three tax levels  
The Swiss Confederation  
The Canton of Valais  
The commune of Bagnes

Natural person		Legal entity		
<b>Income tax *</b>		<b>Corporate tax</b>		
Progressive tax on a taxable income, without specific level. All income are included, without specific box.	CH (max)	11.50%	CH (max)	3.000%
	Valais (max)	14.00%	Valais (max)	3.000%
	Bagnes (max)	10.00%	Bagnes (max)	8.500%
	<b>Total</b>	<b>35.50%</b>	gross rate	14.500%
			net rate	12.664%
		until Fr.150'000	from Fr. 150'000	9.500%
				27.500%
				21.569%
<b>Wealth tax</b>		<b>Capital tax</b>		
Progressive tax on a net wealth including all assets (Swiss building at a low value), minus debts	CH	NO	CH	NO
	Valais (max)	0.30%	Valais (max)	0.100%
	Bagnes (max)	0.30%	Bagnes (max)	0.100%
	<b>Total</b>	<b>0.60%</b>	Total	0.200%
		until Fr.500'000	from Fr. 500'000	0.500%
<b>Land tax</b>		<b>Land tax</b>		
Fix tax on the cadastral value. The cadastral and tax value are the same and widely under the market price.	CH	NO	CH	NO
	Valais	NO	Valais (max)	0.080%
	Bagnes (max)	0.100%	Bagnes (max)	0.125%
	<b>Total</b>	<b>0.100%</b>	Total	0.205%
<b>Inheritance tax</b>				
Cantonal tax only, which depends on the heir. From 0% in direc line to 25% for third party.	CH	NO		
	Valais (max)	0% to 25%		
	Bagnes	NO		
	<b>Total</b>	<b>0% to 25%</b>		
<b>Property gain tax</b>				
Cantonal tax only, which depends on the net profit and the length of ownership.	CH	NO		
	Valais (max)	1% to 38.40%		
	Bagnes	NO		
	<b>Total</b>	<b>1% to 38.40%</b>		
* A lump sum system could be interesting depending on each situation. Yearly minimal amount of tax of Fr. 112'000.-.				
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> <p style="font-size: x-small; margin: 0;">The tax year corresponds to the civil year. A tax return is to complete each year, e.g. in 2018 for the tax year 2017. Moreover, there are down payments requested each civil year, i.e. in 2018 for the tax year 2018. Do not forget the rate is just a part of the tax liabilities. The tax basis is equally important.</p> </div>				
				

This is only a brief summary for a taxpayer living in Bagnes. It obviously can not replace a specific tax advice, as the Swiss tax system is much more complicated!  
Status of legislation and tax rate at 9th July 2018