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## At what point does greed begin?

**T**HE TONE OF THE DEBATE over taxation in Switzerland is becoming increasingly vitriolic and the exchanges often highly personal. The increased tax competition within the country is leading certain politicians to question the proven system of solidarity between the cantons and communes. The citizens of one canton are being crudely labelled slackers and profiteers by politicians from another. That is not just distasteful, it is alarming. There is barely a mention of the fact that in terms of the fiscal quota – tax revenues and social expenditure – Switzerland is performing exceptionally well by international comparison at five per cent below the average for OECD countries. Nobody likes paying tax but many people believe the limit as to what is acceptable with regard to tax cuts has been reached in Switzerland. It is becoming increasingly evident that huge tax reductions will at some point result in cutbacks to state services. This will also mean greater social disparity with the number of those living in poverty also rising in Switzerland. Yet, despite this, further tax cuts are going to be made. This is the conclusion reached by our editor René Lenzin. His analysis of tax policy in Switzerland can be read on page 17 onwards.



Swiss tax policy is not just a domestic issue as it is also tarnishing our nation's image abroad, albeit more among politicians than business leaders. The latter will nonetheless almost certainly take great interest in the referendum to be held on 3 March next year. After five years of being passed back and forth, the "popular initiative against fat-cat bonuses" is now to be put to the vote. One might (and should) consider the fundamental issue: when does striving for profit – undeniably the basis of our market economy – become avarice and thus indecent? This is a highly complex issue and one on which debates in the referendum campaign are unlikely to focus. This is because the initiative is not targeting the restriction of salaries, bonuses and other payments directly, but simply seeking more shareholder rights. However, the question as to the point at which greed begins is not off the table as it may well finally become an issue when the initiative "1:12 – For fair salaries", submitted in March 2011, is decided at referendum.

Finally, I would like to draw your attention to an important election for the Swiss abroad. The members of the Council of the Swiss Abroad (CSA) will be re-elected in the first half of 2013. We have enclosed a leaflet with this issue of "Swiss Review" that we hope provides the answers to any questions you may have concerning these elections. You will find the leaflet attached to the middle of the magazine so that it can easily be removed. I urge you to take part in the CSA elections as the legitimacy of the Council of the Swiss Abroad depends heavily on how much support it receives from the Swiss abroad.

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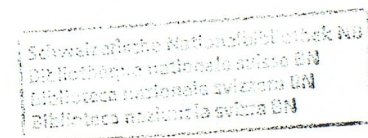
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Cover photo: At 24 kilometres in length, the Great Aletsch Glacier between Valais and the Bernese Oberland is the largest glacier in Europe. It has lost almost 30 % of its volume since the 1970s. Experts expect it to melt completely before the end of this century. Photo: Keystone / Georg Gerster



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■ **EDITORS:** Barbara Engel (BE), Editor-in-Chief; René Lenzin (RL); Alain Wey (AW); Marc Lettau (MUL); Manuel Gnos (MAG); Jean-François Lichtenstern (JFL), responsible for "Notes from Parliament", Relations with the Swiss Abroad, FDFA, CH-3003 Berne. Translation: CLS Communication AG ■ **LAYOUT:** Herzog Design, Zurich ■ **POSTAL ADDRESS:** Publisher, editorial office, advertising: Organisation of the Swiss Abroad, Alpenstrasse 26, CH-3006 Berne, Tel.: +41 31 356 61 10, Postal account (Swiss National Giro): 30-6768-9. ■ **E-MAIL:** revue@aso.ch

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