

**Zeitschrift:** Helvetia : magazine of the Swiss Society of New Zealand  
**Herausgeber:** Swiss Society of New Zealand  
**Band:** 63 (1997)  
**Heft:** [1]  
  
**Artikel:** Fight over large taxpayers  
**Autor:** [s.n.]  
**DOI:** <https://doi.org/10.5169/seals-945282>

### **Nutzungsbedingungen**

Die ETH-Bibliothek ist die Anbieterin der digitalisierten Zeitschriften auf E-Periodica. Sie besitzt keine Urheberrechte an den Zeitschriften und ist nicht verantwortlich für deren Inhalte. Die Rechte liegen in der Regel bei den Herausgebern beziehungsweise den externen Rechteinhabern. Das Veröffentlichen von Bildern in Print- und Online-Publikationen sowie auf Social Media-Kanälen oder Webseiten ist nur mit vorheriger Genehmigung der Rechteinhaber erlaubt. [Mehr erfahren](#)

### **Conditions d'utilisation**

L'ETH Library est le fournisseur des revues numérisées. Elle ne détient aucun droit d'auteur sur les revues et n'est pas responsable de leur contenu. En règle générale, les droits sont détenus par les éditeurs ou les détenteurs de droits externes. La reproduction d'images dans des publications imprimées ou en ligne ainsi que sur des canaux de médias sociaux ou des sites web n'est autorisée qu'avec l'accord préalable des détenteurs des droits. [En savoir plus](#)

### **Terms of use**

The ETH Library is the provider of the digitised journals. It does not own any copyrights to the journals and is not responsible for their content. The rights usually lie with the publishers or the external rights holders. Publishing images in print and online publications, as well as on social media channels or websites, is only permitted with the prior consent of the rights holders. [Find out more](#)

**Download PDF:** 19.08.2025

**ETH-Bibliothek Zürich, E-Periodica, <https://www.e-periodica.ch>**

**YOUR SWISS  
BAKERY, PATISSERIE  
& CAFÉ**



*Traditional Swiss*  
Pastetli  
Meringue

Organic flour used in bread  
Party bread made to order  
Echte Zuger Kirschtorte  
Schwarzwälder Torte  
Genuine Swiss Chocolate  
Riccola bonbons

Eveline & Franz Müller

Phone 489 9737, 5 Milford Road, Milford

## FIGHT OVER LARGE TAXPAYERS

The battle is on between cantons to try to attract more large taxpayers. By lowering their tax rates, some cantons hope to "steal" a few big tax payers away from other cantons. Other actions considered by some cantons are elimination of death and gift duties.

Although the competition between cantons is of great interest to large taxpayers (some of whom have already changed their domiciles for this very purpose), too much competition can create a worsening situation for cantons which are losing some of their best "customers". To make up for their loss, these cantons will have to raise the general level of their taxes, which will result in more taxpayers leaving: a Catch 22 situation which the affected cantons do not relish at all.

So a move is underway amongst the various local governments to try to keep the differences in tax levels between cantons to a minimum. Whether this move will succeed is by no means certain if we look at the typical example of the commune (Gemeinde) of Wollerau.

Wollerau is situated in the canton of Schwyz but lies high above the lake of Zurich in the area which is increasingly called the "Gold Coast" of Schwyz. Thanks to the new commuter railway line (S-Bahn) and the motorway, Wollerau is a mere 15 minutes from Zurich, where most of its rich inhabitants have their businesses.

Because the canton of Schwyz has no death or gift duties and because Wollerau is also lowering its local taxes, this little, almost unknown village has become the place of residence of thousands of Zurich people. From 2000, Wollerau's population has tripled to 6000 over the past few years and it continues to grow. By shifting their residence to Wollerau, Zurich people are saving themselves thousands of Francs in taxes and duties. Very soon Wollerau will replace Zug as the financial paradise of Switzerland.

If undelivered please return to:  
The Secretary of the Swiss Society of New Zealand (Inc.),  
43 Junction Road, Palm Beach, Waiheke Island, Auckland.

Postage paid  
Auckland NZ  
Permit No: 5844

Bishop John & Margaret  
Skeet Road,  
R.D. 28  
Manaia

SR

(Registered at the G.P.O. Wellington as a Magazine)  
Monthly Publication of the Swiss Society of New Zealand (Inc.)  
Group New Zealand of the Helvetic Society

## BOCCIA PLAYING NOW POSSIBLE ALL YEAR ROUND IN ZURICH



*The expert Boccia players can easily be recognised by their typical stance: hands on back, small towel in hand and intense concentration on the balls being played.*

With the recent opening of a Boccia centre at the Letzigrund, this very popular Italian game can now be played all year round in Zurich. Four Boccia Clubs have pulled together to promote the creation of this new centre which provides six playing alleys on two levels plus a restaurant and several conference and club rooms. Boccia is very similar to the French game "Pétanque" which has become quite popular in New Zealand over the past few years.

### "DER SPORTLER"

Er lebte einzig für den Sport,  
Er kannte jeden Weltrekord,  
Er wusste, wer in aller Welt  
Ihn aufgestellt und wer ihn hält.  
Bei jedem Lauf stand er am Ziel,  
Er war bei jedem Fussballspiel,  
Er las ein jedes Sportorgan,  
Er war auf jeder Trabrennbahn.  
Fachkundig war er überall,  
Beim Hand- und Fuss- und Basketball.  
Am Stammtisch sprach er oft das Wort:

"Des Lebens Höchstes ist der Sport".  
Dann starb an Rheuma er und Gicht,  
Denn Sport getrieben hat er nicht!  
(Contribution from Emil Flepp).

### TESSIN UNIVERSITY

Last October saw the opening of the very first University in Tessin. Four hundred students enrolled for their courses in both Lugano and Mendrisio where the two parts of the new university are situated.