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**Autor:** Brühlmann, Trudi  
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## Taxation in Nidwalden

Nidwalden and Zug are generally known as tax havens. In official language:

"The canton has made numerous revisions to its tax rules in recent years, resulting in structural, content-related and material changes. Individuals and legal entities alike have benefited from the steps taken to lessen the tax burden. The canton is continuing to pursue the same policies.

The principal measures contained in the part revision of its fiscal regulations, effective 1 January 2009, include:

- A reduction of up to 7% in the income tax rate for middle-income married couples and single persons
- The mitigation of double taxation on income from foreign investments
- At the same time, new federal ordinances / amendments to existing federal ordinances were enacted, which led to adjustments to the tax harmonisation provisions in Nidwalden's tax law.
- A further part-revision of the canton's fiscal regulations is scheduled for 1 January 2011 with the aim of keeping Nidwalden in the top three of Switzerland's most tax-favoured cantons. The principal measures included in this part-revision include:
  - Cutting the maximum tax rate from 3% to 2.75%
  - Introducing a child allowance of CHF 3,000 for parents who care for their pre-school children at home
  - Cutting the fixed corporation tax for legal entities to 6%
  - Cutting the fixed capital tax for legal entities to 0.01% (0.1%)
  - Abolishing inheritance tax and gift tax for successors inheriting a company
  - Cutting the fixed corporation tax for foundations/trusts and associations to 1%
  - Abolishing inheritance tax and gift tax for natural parents, step-parents and foster parents
  - Abolishing the Dumont ruling (1 Jan 2010)
  - Balancing fiscal drag/bracket creep (kalte Progression)

At the same time, the changes in the law brought about by the corporate tax reform II (USTR II) / tax harmonisation law are due to be implemented at a federal level."

*In case you don't understand this (I certainly don't) more information on tax in general and details of the new part-revisions may be found by visiting the cantonal tax office. - Well, since I don't want to go back to Switzerland I don't really want to know...*

tb

## Mount Pilatus

Jurisdiction over Mount Pilatus is divided between the cantons of Obwalden, Nidwalden, and Lucerne. The top can be reached with the Pilatus Railway, the world's steepest cogwheel railway from Alpnachstad, operating from May to November (depending on snow conditions), and the whole year with the aerial panorama gondolas and aerial cableways from Kriens. Mount Pilatus has the longest summer toboggan track in Switzerland, 1350 m.



Pilatus cogwheel railway

During the summer, the "Golden Round Trip" - a popular route for tourists - involves taking a boat from Lucerne across Lake Lucerne to Alpnachstad, going up on the cogwheel railway, coming down on the aerial cableways and panorama gondolas, and taking a bus back to Lucerne.

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