If you are wealthy, not a Swiss citizen, and . . .

you do not earn your income in Switzerland . . .

. . . then the rental value of your property is the only basis for taxation
unlikely propositions . . .

. . a medieval town + no port + no oil = fourth largest oil market in the world

. . part-time prosecutor + board member for tax evader

unlikely propositions (part 2) . . .

. . Switzerland has 0.1 per cent of the global population + 1 per cent of world income

. . but attracts 33 per cent of global private foreign deposits
unique distinction between tax evasion and tax fraud

tax evasion is not a crime

banking secrecy can only be lifted for criminal activities

EU wanted information exchange on capital income

Switzerland successfully offered a withholding tax

US negotiators succeeded in obtaining information exchange on behalf of IRS
Tax evasion is a development issue

Losses through tax evasion by individuals using Swiss bank accounts equate to five times global development aid

Wealth of high-net-worth-individuals (7.1 million people) impact most seriously on Latin America

With a little help from our friends in the Tax Justice Network, we can change the terms of debate in Switzerland and ultimately end the impunity of tax evaders