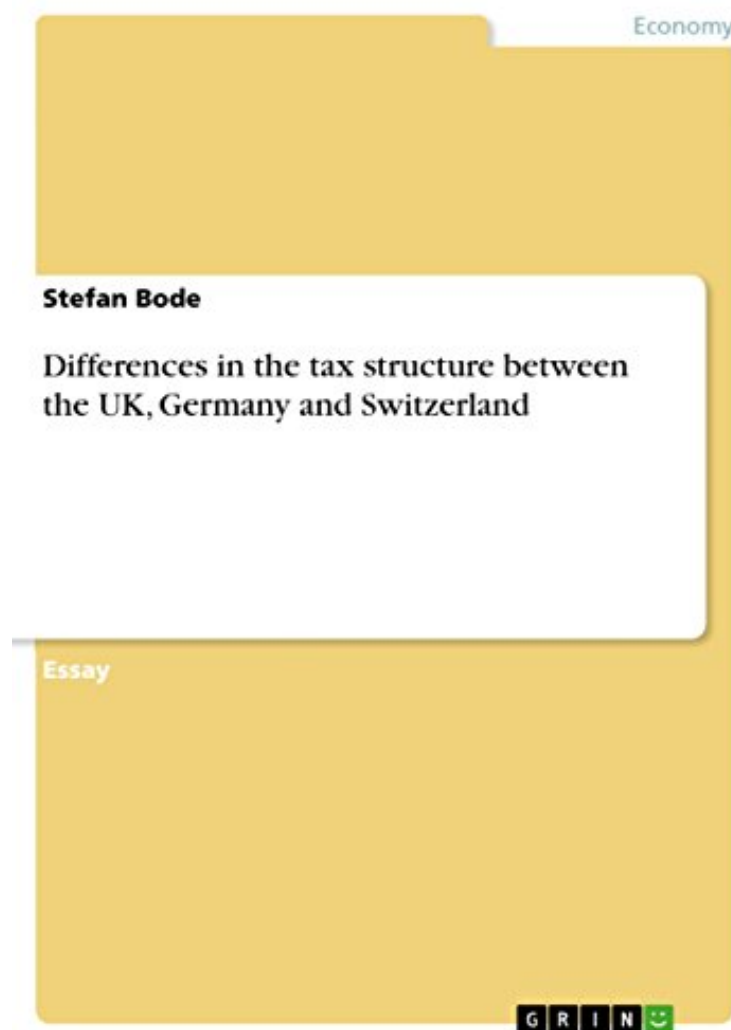


Differences in the tax structure between the UK, Germany and Switzerland

Stefan Bode

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Essay from the year 2006 in the subject Business economics - Accounting and Taxes, grade: 80 %, University of Glamorgan, 12 entries in the bibliography, language: English, abstract: This essay provides a short survey of the different tax structures prevailing in the UK, Germany and Switzerland. By doing so, the basic differences and the

substantial similarities within and between these three covered countries are presented. This essay commences by outlining the tax history of Germany and Switzerland. Following, the third section is concerned with the different sources of tax revenue within each above-mentioned country. In the fourth section the focus is channelled to the trends within and between Germany and Switzerland. In this regard, the trends are identified, analysed and finally compared. After outlining the different trends the concentration shifts onto any similarities and differences between and within each country. This essay concludes by summing up the main findings of the different tax structures in the UK, Germany and Switzerland.