

Switzerland and Offshore

1. Reporting a crime is a crime in Switzerland
2. Why and how Swiss judicial system protects its industries
3. Insights of the causa Elmer vs Swiss Bank Secrecy
4. Swiss and general reasons for going Offshore
5. EU loses billions again! Swiss Tax Reform wins a 3rd time again!
6. Swiss countermeasures and foreseeable outcome Swiss Tax Reform 17

1. Why reporting a crime in Switzerland, is a crime and what needs to be protected by taken that position!

Protection of the Swiss key Industries such as

- ❖ Financial Industry (UBS, CS, Z-Insurance etc.)
- ❖ Pharma Industry (Novartis, Roche etc.)
- ❖ Food Industry (Nestle etc.)
- ❖ Commodities Industry (Glencore, Cargill etc.)
- ❖ Gold refinery Industry (Valcambi, Pamp etc.)
- ❖ **Swiss Payment Center (in the Canton of Zurich)**
- ❖ **Former Swiss army bunkers (non financial assets)**
- ❖ Freeport Industry (Geneva, Embrach etc.)

2. How does the Swiss judicial system protects Swiss key industries and its representatives?

Methodology:

- ❖ Systematically turn down any crucial investigations
- ❖ Make dirty deals in order to close investigations
- ❖ Mild punishment if any for culprits for assisting with any crimes related to the mentioned key industries
- ❖ No whistleblower protection in the private sector
- ❖ Extreme retaliation against whistleblowers and building a history of that any Swiss whistleblower will encounter the social, financial and professional death and even more

3. Insights and facts “CAUSA ELMER vs SWISS BANK SECRECY”

- ❖ **Cantonal and Federal Swiss Tax Authorities**
 - ❖ Tax Commission of the Canton of Zurich (no investigation of JB data)
 - ❖ Federal Tax Authority of Switzerland (no investigation of JB data)
- ❖ **Prosecution Office of the Canton of Zurich**
 - ❖ Complaints against Swiss clients (not entitled to file a complaint)
 - ❖ Data totally ignored, prosecutor declared in court I am a threat for riche people and multi national conglomerates
- ❖ **Courts of the Canton of Zurich**
 - ❖ Data of criminal clients / Julius Baer (simply ignored by authorities)
- ❖ **Federal Prosecution Office of Switzerland**
 - ❖ After Guardian Reports 2008 and WikiLeaks Prosecutor decided no link to Switzerland
 - ❖ Letter to Julius Baer and Prosecution Office (giving a clean sheet)
- ❖ **Federal Court of Switzerland**
 - ❖ Lies of General Counsel of Julius Baer, withholding true employment contract, lied in court, falsifying employment certificate, falsifying my signature was accepted and protected)
- ❖ **FINMA** (Financial Market Supervisory Authority - self-governing body)
 - ❖ No investigation on Julius Baer based on the Causa Elmer/Swiss Bank Secrecy
 - ❖ Results of any investigation remain hidden protected by law

Bottom line: no investigations against Julius Baer, its representatives and its clients in Switzerland!

4. Swiss and general reasons for going Offshore

❖ Secrecy R:	Hiding Beneficial Ownership
❖ Legal R:	Bank Secrecy/Confidentiality Laws
❖ Tax R:	Zero to minimal taxes
❖ Regulatory R:	Self-Regulation of the industry
❖ Supervisory R:	Monetary Authority / poor audits
❖ Judicial R:	Prosecution Office / Courts
❖ Political R:	Influence on laws etc.
❖ Organisational R:	Telecommunications

5. EU looses billions again / Swiss Tax Reform 17 gains a 3rd time! “Switzerland the world champion of delaying things”

Switzerland: sunset of all abusive special corporate tax regimes: mixed domiciliary, holding and principal company regimes due to OECD pressure

- ❖ BUT introduction of **Swiss countermeasures** such as
 - ❖ patent box regimes
 - ❖ Cantonal R & D incentives
 - ❖ Reduce annual capital tax rates
 - ❖ Tax privilege release of “hidden reserves”
 - ❖ Reduction of cantonal/communal tax rates

6. One of Swiss countermeasures: Reduction of Cantonal/Communal COMPANY TAX RATE by generally lowering tax rates! The tax RACE to the bottom will accelerate in EUROPE even more!

Canton	current	After reform 17	Canton	current	After reform 17
Luzern	12.32 %	(12.40)	Neuchâtel	15.61 %	(13.00)
Appenzell A.	13.04 %	(13.04)	Aargau	18.61 %	(18.17)
Nidwalden	12.66 %	(12.36)	Freiburg	19.86 %	(13.91)
Obwalden	12.66 %	(12.66)	Ticino	20.95 %	(17.01)
Appenzell I.	14.16 %	(12.66)	Basel Land	20.70 %	(13.45)
Schwyz	15.19 %	(13.47)	Jura	20.66 %	(16.44)
Zug	14.62 %	(12.03)	Zürich	21.15 %	(18.19)
Uri	14.92 %	(12.51)	Valais	21.56 %	(15.61)
Schaffhausen	15.82 %	(12.01)	Bern	21.64 %	(16.37)
Thurgau	16.43 %	(13.40)	Solothurn	21.38 %	(13.12)
Glarus	15.70 %	(12.43)	Basel Stadt	22.18 %	(13.04)
Graubünden	16.12 %	(14.02)	Vaud	22.37 %	(13.80)
St. Gallen	17.40 %	(15.20)	Genève	24.17 %	(13.49) ⁷

Source: Finance Department of the town of Biel

Swiss Whistleblowing:

Who are my Swiss counterparties?

- ❖ The organisation which is in focus Julius Baer, but also the industry/bodies which benefits from abusive practice:
 - ❖ Multinational Conglomerates
 - ❖ Financial Institutions
 - ❖ Ultra / High Net Worth Individuals
- ❖ Government (economic interests)
- ❖ Some political and lobby groups (economic interests)
- ❖ Some media
- ❖ Some friends and even family members

Results of retaliation “Causa Elmer”

- ❖ Social, financial and professional death
- ❖ Irreversible reputational damage: thief, blackmailer, terrorist, psychological sick person, neo-nazi in the Swiss media
- ❖ Solitary confinement for 220 days and 14 years of legal battle
- ❖ Severe posttraumatic stress disorder and serious physical problems (two breakdowns before and in court 2014)
- ❖ Suicide attempt of my eleven year old child caused by prosecutors, private detectives and judges (good bye letter)
- ❖ Kin liability (brothers, wife, child)
- ❖ And much more!

Bottom Line: Swiss witch-hunt and kin liability in order to threaten other Swiss whistleblowers to come forward!

A six year old child afraid of stalkers paid by Julius Baer Top Management



Elmer is ready to make another wake up call and it is high time to play hard ball with the Swiss!



FEARLESS

Because sometimes you have to remind them that you ain't afraid of nothin'



Are these Swiss
Officials?