

Basel-Landschaft and the regional pattern

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The neighbouring canton of Basel-Landschaft faced a different situation. Its economy is more diversified in terms of company size, but it hosts important pharmaceutical and chemical sites, notably the production and research facilities in Schweizerhalle, MuttENZ and Pratteln, as well as numerous suppliers. Its finances were weaker than those of the city canton and had been under strain for several years before the reform. Basel-Landschaft chose a gradual approach and reduced its profit tax in stages over several years, with the aim of reaching an effective combined rate of about 13.45 per cent at the end of the transition.¹ The gradual path reflected the need to limit revenue losses in a canton with less fiscal room for manoeuvre.

The convergence of the two Basel cantons on similar rates had a regional logic. Companies in the Basel area frequently operate across the cantonal border, with headquarters in the city and production or logistics facilities in the surrounding municipalities. A large gap between the two cantons would have encouraged the shifting of taxable functions within the region, with little benefit for either. Aargau, where Novartis and other companies also have sites, and Solothurn, which hosts several manufacturing facilities, adopted their own implementations. A comparative study by the cantonal administrations of north-western Switzerland would be needed to describe these differences in detail. Their overall effect was to narrow the spread of rates within the region.²

1 Notes

1. Canton of Basel-Landschaft, cantonal implementation of STAF; the step-by-step reduction of the effective profit tax rate to about 13.45 per cent by 2025 is reported in practitioner overviews. Status and figures to be verified. ↩

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2. On the implementation of STAF in Basel-Stadt and Basel-Landschaft, see the article "SV17: Umsetzung in den Kantonen BS und BL" in Zeitschrift für Schweizerisches und Internationales Steuerrecht (zsis), 2020, published by VISCHER. To be verified. ↩

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Online version: helveticaregister.com/basel-basel-landschaft-and-the-regional-pattern