

Zeitschrift: Swiss review : the magazine for the Swiss abroad
Herausgeber: Organisation of the Swiss Abroad
Band: 20 (1993)
Heft: 5

Artikel: Federal referendum of November 28 : Yes to VAT at last
Autor: Tschanz, Pierre-André
DOI: <https://doi.org/10.5169/seals-907441>

Nutzungsbedingungen

Die ETH-Bibliothek ist die Anbieterin der digitalisierten Zeitschriften auf E-Periodica. Sie besitzt keine Urheberrechte an den Zeitschriften und ist nicht verantwortlich für deren Inhalte. Die Rechte liegen in der Regel bei den Herausgebern beziehungsweise den externen Rechteinhabern. Das Veröffentlichen von Bildern in Print- und Online-Publikationen sowie auf Social Media-Kanälen oder Webseiten ist nur mit vorheriger Genehmigung der Rechteinhaber erlaubt. [Mehr erfahren](#)

Conditions d'utilisation

L'ETH Library est le fournisseur des revues numérisées. Elle ne détient aucun droit d'auteur sur les revues et n'est pas responsable de leur contenu. En règle générale, les droits sont détenus par les éditeurs ou les détenteurs de droits externes. La reproduction d'images dans des publications imprimées ou en ligne ainsi que sur des canaux de médias sociaux ou des sites web n'est autorisée qu'avec l'accord préalable des détenteurs des droits. [En savoir plus](#)

Terms of use

The ETH Library is the provider of the digitised journals. It does not own any copyrights to the journals and is not responsible for their content. The rights usually lie with the publishers or the external rights holders. Publishing images in print and online publications, as well as on social media channels or websites, is only permitted with the prior consent of the rights holders. [Find out more](#)

Download PDF: 15.12.2025

ETH-Bibliothek Zürich, E-Periodica, <https://www.e-periodica.ch>

Federal referendum of November 28

YES to VAT at last

The fourth time round was successful. The Swiss people and cantons have finally agreed to replace the old purchase tax with value added tax. From January 1, 1995, VAT will therefore be levied in Switzerland – at a rate of 6.5%.

Press review

Generally speaking, the press has underlined the maturity and common sense of voters. In spite of the obscure and complex nature of the four financial questions, they showed that they fully understood the importance of what was at stake, as well as the need to modernise the tax system.

Peter Amstutz wrote as follows in the 'Basler Zeitung':

"A vast array of interpretations may be given to this referendum result. Some say voters thought they should send a clear denial to those obsessed with austerity to the point of reducing the financial resources of the government; then there was the view of the Federal Council, which took the result as a confirmation that the government must be given the means to act effectively; and with the decision to put VAT at 6.5% with a later addition of 1% to finance the national pension scheme the result may also be seen as sealing once again the genera-

tion contract between young and old. Perhaps there is something in all these. But it is also true that Swiss voters have shown with their generosity that they wish to say a definite NO to federal deficit financing".

"The Federal Council strikes gold" is the headline over Guy Mettan's comments in the 'Tribune de Geneve'. He continues:

"These results confirm the increasing trend in favour of the government which Swiss voters have shown during the last fifteen months. The turning point seems to have been in the summer of 1992. With the exception of last December's tragic vote against the European Economic Area, all recent important voter decisions have followed Federal Council recommendations. These have included entry to the IMF, abolition of stamp duty, acceptance of the petrol tax, acceptance of the F/A 18 fighters and revision of the unemployment insurance scheme. No doubt this rapprochement between the government and the people is an effect of the recession, which has made people feel they should close ranks behind their elected representatives; when a ship is passing through a storm, it is no time to argue with the captain".

PAT

Commentary

Common sense triumphed all along the line on November 28. A decisive NO to the popular initiatives to ban alcohol and tobacco advertising, and a quadruple YES to the new federal financial system.

Swiss voters do not want new prohibitions. They take a critical attitude to both tobacco and alcohol advertising, but they believe banning it would restrict individual freedom without affecting the ills resulting from addiction. The double NO to these twin initiatives may also be seen as a YES to job creation and a competitive economy.

This voter attitude favouring jobs and competition is also reflected in the quadruple YES to reforming the federal

finances. The introduction of VAT means the abolition of the old purchase tax, which penalised exports. It also enables the government to modernise federal finances and widen its field of action. In agreeing to a moderate rise in consumer taxes, voters opted clearly against reducing government powers. They are in favour of social services and feel that the government should have the funds it needs to face up to today's challenges: recession, unemployment, an aging population. After three NOs to VAT spread over 16 years, this result is encouraging. It is partly due to the present sluggish economic climate, but it is also a result of the government's determination, as well as that of the four big parties. For once at any rate, they have stood together right through to the end.

Pierre-André Tschanz

Referendum results

New financial system, including introduction of value added tax (VAT)

YES 1,347,054 (66.7%) – 22 cantons
NO 673,847 (33.3%) – 1 canton (Valais)

Restructuring federal finances (VAT at 6.5% rather than 6.2%)

YES 1,163,907 (57.8%) – 18 cantons
NO 852,087 (42.2%) – 5 cantons

Measures to maintain social security

YES 1,258,519 (62.7%)
NO 751,503 (37.3%)

Special consumer taxes

YES 1,211,181 (60.7%)
NO 786,634 (39.3%)

Prohibition on alcohol advertising

YES 515,927 (25.3%)
NO 1,526,678 (74.7%)

Prohibition on tobacco advertising

YES 521,344 (25.6%)
NO 1,520,910 (74.4%)

Voter participation: 44.7%



YES to value added tax at 6.5%: Swiss voters have the rare privilege of deciding for themselves how much tax they should pay. (Photos: Keystone)