

**Zeitschrift:** The Swiss observer : the journal of the Federation of Swiss Societies in the UK  
**Band:** - (1971)  
**Heft:** 1617  
**Rubrik:** Comment

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# COMMENT

## A STRAIGHTFORWARD VOTE

The women of Switzerland had their first opportunity to vote on federal matters on the week-end of June 6th. Elderly women who had not held a voting slip all their long lives were seen to enter polling booths with pride and singleness of purpose to give their suffrage on two rather plain, almost boring issues: Taxation and the Environment.

The state of the Swiss tax system is one of the trickiest consequences of federalism. There are as many fiscal laws as there are cantons, and despite the many proposals by various committees of experts, the population was asked to pass last June 6th a federal regime of taxation which hardly differed from the provisions which they accepted the last time it was asked to vote on the same matter in 1963.

Traditionally, the federal state obtains its revenue from purchase tax and the cantons draw income tax. However, the heavy demands of the war have made it necessary for the Confederation to seek revenue in income tax, which is made up essentially of the so-called *Verrechnungssteuer* and National Defence tax.

The financial regime which had prevailed until the heated debate in Parliament last November which led to this national suffrage contained no upper and lower limits to what the Confederation could levy from individual tax payers. The people agreed to reinstate these limits on 6th June and accepted an alteration of the progression of federal tax (i.e. National Defence tax). That is, the not-so-well-off will pay less Defence Tax and the progression with income will start off slower than previously, to grow in relative importance with the big salaries. The new system, which is to last until 1982 barring an initiative, embodies certain tax rebates of social nature and gives a 10 per cent flexibility in the choice of the upper limit of federal taxation.

The people said "yes" to these proposals. It was indeed difficult for the immense majority of voters (and housewives!) to have any definite opinion on how the Swiss tax structure should be. Obviously, if they had their way, they would have done away with taxes altogether.

The experts, however, agree that the present system of taxation in Switzerland is unsatisfactory. They see the trouble residing in the insistence of cantons to maintain their own fiscal systems as one of the last preserves of their sovereignty. There are three eventual ways to harmonise taxation in Switzerland: A federal law imposed upon the cantons, a gentlemen agreement between the cantons and the

Confederation and an inter-cantonal convention on taxation similar to the recent inter-cantonal convention on education. This last solution, which protects a fraction of cantonal autonomy, is preferred by most. Another point increasingly argued in the committee rooms of the Financial Department is the eventual necessity of adapting the Swiss tax system to European practice, and in particular to introduce the much vaunted Value Added Tax.

The other issue put before the electorate was the Confederation's responsibility in keeping a habitable environment. The vote, the outcome of an initiative passed last year, came off without any problem and will result in the addition of a *seventh* clause in the 27th Article of the Federal Constitution stating the following: "The Confederation will carry out the necessary legislature to ensure the protection of man and his natural environment, in particular against noise and air pollution. The implementation of federal prescriptions will fall on the cantons unless the law provides otherwise".

The necessity of such provisions was so obvious and the assent of a population expertly groomed on pollution so foreseeable that this new constitutional clause could almost have been written down "without a show of hands".

(PMB)

# SWISS NEWS

## THE CASE OF MR. MARUTTO

An Italian worker, Mr. Severino Marutto, who was President of the shop floor commission of the Geneva firm Charmilles S.A. and a member for seven years of the Union of Metal Workers, was arrested at Cointrin Airport as he was about to leave for Rome.

He was carrying a suitcase full of trade union and Communist documents which the customs officials and the Federal Police, who were later called to investigate his case, suspected as subversive, thus bringing their owner under the ruling of the 70th Constitutional Article.

The Geneva Trade Unions very soon heard of the event and called a Press conference where representatives of the local sections of all the main trade unions stressed their unanimous support of Mr. Marutto and warned that there would be trouble if he were found guilty of "endangering the security of the State" and extradited according to the provisions of the 70th Article.

A speaker came forward with a photocopy of the seized documents. They appeared inoffensive enough and mainly comprised correspondence between Marutto and the Secretariat of