

The Federal Council sets the entry into force of the individual taxation

On 19 August 2026, the Federal Council set the entry into force of the individual taxation for **1 January 2032**. The Federal Council deliberately chose the latest permissible statutory date in order to give the cantons sufficient time for the political and technical implementation. As already outlined in our previous newsletter ("Swiss voters say yes to individual taxation"), the challenges to be addressed by 2032 are considerable; these include, among other things, the amendment of cantonal legislation as well as the review and possible adjustment of social deductions and tax rates.

The Centre Party initiative and its potential impact on individual taxation

It should also be noted that on 29 November 2026, a vote will be held on the Centre Party's popular initiative "Yes to fair federal taxes for married couples too – end discrimination against marriage!" This initiative calls for married couples to continue to be taxed jointly, albeit under an alternative tax calculation method. As stated in the press release, the Federal Act on individual taxation will remain valid even if this initiative is accepted. An amendment would only be possible if Parliament were to revise the Act again and this were to enter into force before 2032.

Outlook and our recommendation

Until 2032, the current system will therefore remain in place unchanged. An early review of one's personal tax situation is nevertheless advisable – the implications vary considerably depending on income and asset structure.

If you have any questions on this subject, please contact your Tax Partner representative or the authors:



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