

Adjustment of cantonal vehicle taxes

Cantonal vehicle taxes for cars should take account of the different sizes and environmental impact of cars. They should also provide a forecast revenue that is as stable as possible, in order to safeguard the operation, maintain the value and expand the road network in the canton. New, stricter regulations for the fuel consumption of new cars will, however, lead to a substantial change in the tax-relevant figures (engine capacity, weight, performance, CO₂ emissions).

In most Swiss cantons the annual vehicle tax for cars is based on the engine capacity or the weight, but there are also other combinations. One aim of the EU and Swiss energy policies is to substantially increase the energy efficiency of newly-registered cars. This affects the capacity and the average weight. Several issues arise for the cantons:

- Should a different basis of measurement be used for tax purposes, such as performance or fuel consumption?
- What is the effect of bonus (/penalty) systems, whereby purchasers of new vehicles are given a discount or increase on their vehicle tax?
- How will the annual tax revenue develop in future if cars continue to undergo substantial technical development?

EBP provides the basis for decision-making in this area. The revenues from the current motor vehicle tax and the effects of alternative tax systems are calculated for the period 2010 to 2040 on the basis of forecast cantonal car registration figures and projected vehicle numbers. The financial and energy consumption effects are also calculated with variations of bonus and penalty systems based on vehicle tax.

Client

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