

# The ecological residential tax for a sustainable development

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For many people, the grey emissions from housing are the **biggest source of CO<sub>2</sub>**. A balanced climate policy will pay attention to this.

The focus of Residential tax is not on the grey emissions from new buildings, but on the **efficient use of existing homes**. The fewer flats are vacant or used inefficiently, the fewer new flats are needed.

We observe with relief that the energy required to use flats is decreasing. **Photovoltaics, insulation, comfort ventilation, etc.** are making good progress. Climate policy is successful here and can increasingly focus on the grey energy of residential buildings.

Residential tax should be imposed in such a way that tax **revenues remain unchanged**. Residential tax ensures that everyone pays appropriate tax on their residential consumption. This serves to promote fairness, raise awareness of climate policy and reduce greenhouse gases.

## Tax rate 5%

- With a 5% levy on rental income and the exemption of rental income from profit tax, rents remain unchanged.
- With a 5% levy on imputed rent, the tax income from residential property is identical to the tax income from a comparable rental property.



[www.Wohnsteuer.ch/en](http://www.Wohnsteuer.ch/en)

## Comparison with the goals for sustainable development

### (17 sustainable development goals for 2030)



10.4: Adopting fiscal policy measures for more equality: The residential tax guarantees that everyone pays similar taxes on their consumption of housing. The tax revenue from rented housing, home ownership and cooperative housing will be comparable.

If the residential tax becomes a European standard, it will have a unifying effect. It will strengthen the trust between net contributors and net recipients.



11.6 and 11.b: Reducing per capita environmental pollution and increasing resource efficiency: Residential tax works against waste of housing. The more efficiently flats are used, the greater the benefit of the resources spent and the lower the per capita environmental impact. Overconsumption of living space should be avoided.



12.8: Awareness of a sustainable lifestyle in harmony with nature: The residential tax sensitizes us to perceive housing as consumption. We recognise: The better we use housing, the smaller our ecological footprint and the smaller the residential tax.



13.2: Integrating climate protection measures into national policy: Thanks to the residential tax, the grey emissions of existing residential buildings are taken into account in climate policy. Because this is one of the biggest sources of CO<sub>2</sub>, it makes sense.

Building developers and construction companies are only partly responsible for the grey emissions from new buildings. It is primarily the occupant who benefits from a dwelling. The smaller his or her residential consumption, the smaller the climate damage.

For this, future generations will be grateful to us.

## Residential tax...

...because fairness is worth paying for