

## Tax Project 17 – chronological flow of deliberations

During their fall session which started on Monday, September 10, 2018, both chambers of the federal parliament will finalize their deliberations about the tax project 17 (TP 17). While the higher chamber (“council of cantons”) has already passed their version of TP 17 during the summer session, the lower chamber (“national council”) will start their discussion on Wednesday, September 12, 2018.

In a first step, the question about **reception of the bill** will be determined: the national council needs to decide whether the bill will be debated as such. The SVP/UDC party (with support of the GLP/PVL party) has launched a minority proposal to refuse the reception. Both parties together have 75 out of 200 votes in the national council. If – contrary to all expectations – reception of the TP 17 bill should be refused, another vote about the reception will probably be repeated at a later point during the fall session. If reception should be refused a second time, the bill will be struck from the agenda of the parliamentary session and handed back to the government.

In case reception of the bill should be decided by the national council (which is expected), the **detail deliberation** of the bill content will follow. All articles will be discussed and voted on for which change proposals have been received and debated in the economic affairs and taxation committee of the national council. An important point will be the decision on linking the tax reform with an additional financing of the old-age and survivor's insurance. The detail deliberation will happen in thematic “blocks” and the question about the link to the old-age insurance will be decided at the beginning of the debate. Theoretically, it is also possible to launch new proposals, so called “individual proposals”.

Following the detail deliberation, the national council will hold a **general vote** whether the overall bill (including any changes voted earlier on) will be accepted or refused.

In the best case, the national council will pass the same bill as the council of cantons on Wednesday, September 12. In this case, there are no differences between the two chambers and the bill only needs to be accepted by both chambers in the final vote on September 28.

In case the national council passes a different bill than the council of cantons after its first deliberation – which is expected for the tax project 17 – the so-called **reconciliation procedure** to eliminate the differences will commence.

### Reconciliation procedure

In the reconciliation procedure all articles with differences between the two chambers of the parliament will be debated. There will be a maximum of three sessions where the chambers try to come to common proposal. In case they are successful, the definitive final vote in both chambers will decide on the common bill. If there are still differences after three sessions in each chamber, the unreconciled bill will be submitted to a **conciliation conference**, which will propose a conciliation version of the bill.



### **Conciliation conference**

The economic affairs and taxation committees of the national council and the council of cantons will each send 13 members to the conciliation conference in order to eliminate the remaining differences in the bill. The composition depends on the size of the political parties in the respective parliament chamber. The conference will be presided by the president of the chamber which debated the bill first, in this case the council of cantons (Mr. Bischof).

The conciliation conference will then present both chambers a conciliation proposal which eliminates all previous differences. It can therefore also propose a completely new version for the articles in question in order to find a compromise that can be accepted by a majority. However, it can be expected that the reconciliation proposal will be close to the elements in the unreconciled draft bills.

If the conciliation proposal is accepted by the two chambers of the parliament, this final bill is passed (without a final vote). If one or both chambers refuse this final bill, it will be struck from the agenda of the parliamentary session and handed back to the government.

**Conclusion:** There is an ample possibility that the conciliation conference can broker a deal for a "Taxation – Old age pension" package, due to the composition of the conference. However, the council of cantons would need to make certain concessions to the national council. In case of a no-compromise attitude of the council of cantons in the conciliation conference the national council could refuse the conciliation proposal of the conference.

**Für eine Übersicht über Termine und Verfahren siehe nächste Seite**



## Termine und Verfahren

Wann	Wer	Was
Mittwoch, 12. Sept. ganztags	Nationalrat	1. Beratung SV17
<p>Falls nach der 1. Beratung keine Differenzen zum Ständerat → <b>Schlussabstimmung</b></p> <p>Falls nach der 1. Beratung im Nationalrat aber noch Differenzen zum Ständerat bestehen, → <b>Differenzbereinigung</b></p>		
↓		
Montag, 17. Sept. Vormittag	Ständerat	ev. 1. Differenzen
Donnerstag, 20. Sept. Vormittag	Nationalrat	ev. 1. Differenzen
Montag, 24. Sept. Nachmittag	Ständerat	ev. 2. Differenzen
Mittwoch, 26. Sept. Nachmittag	Nationalrat	ev. 2. Differenzen
Differenzbereinigungsverfahren		
<p>Falls nach je 2 Differenzbereinigungen immer noch Differenzen be- stehen, kommt es zur <b>Einigungskonferenz</b></p>		
↓		
Donnerstag, 27. Sept. Nachmittag	National- und Ständerat	<b>Antrag der Ein- gungskonferenz</b>
<p>Einigen sich die Räte in der Differenzbereinigung, so entscheiden sie in der <b>Schlussabstimmung</b> definitiv über den Entwurf</p>		
Freitag, 28. Sept. Vormittag	National- und Ständerat	<b>Schluss- abstimmung</b> (nur falls kein An- trag Einigungs- konferenz)

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