

What the canton can decide

*Dr Alexander Ressos, TEP
Attorney-at-Law (Switzerland), Solicitor (Hong Kong),
Solicitor (England & Wales)*

The scenarios depend to a large extent on federal and international decisions, but the canton of Geneva has levers of its own. The taxation of companies and of individuals is largely a matter of cantonal law, within the federal framework. The canton sets its tax scales, its lump-sum taxation and its ruling practice. Its popular votes, such as that of 2019 on corporate tax reform, commit the financial centre.¹ Spatial planning, housing and transport, which determine the centre's capacity to accommodate growth, fall to the canton and the communes. Vocational and university education, with the University, the Haute école de gestion and support for the centre's training institutes, is cantonal. So is the judiciary, including the possible creation of an international commercial court sitting in English, examined in Part J.

The canton also has a political role: its authorities represent the financial centre before the Confederation, take part in economic promotion, host the international organisations and arbitrate between the interests of the financial centre and those of other sectors and of the population. The cantonal decisions of the 2020s, on taxation, housing and infrastructure, have shown that Geneva can choose to support its financial centre or to leave it to its own devices. The scenarios for 2035 depend on these choices as much as on federal decisions.

1 Notes

1. Cantonal vote of 19 May 2019 on the Geneva implementation of the RFFA (federal tax reform): single rate of 13.99% replacing an average rate of 11.6% for companies with special status and 24.2% for the others; “Votation sur la RFFA à Genève”, Allnews (accessed September 2026); République et canton de Genève, “Votations du 19 mai 2019”, ge.ch. ↩

For general information only. This article does not constitute legal or tax advice, does not replace advice on an individual case and creates no lawyer-client relationship. It reflects the legal position as of September 2026.

Online version: helveticaregister.com/geneva-what-the-canton-can-decide