



## SWITZERLAND – February 2026

---

### CONTENTS

**THE END OF IMPUTED RENTAL VALUE: WHAT SWISS PROPERTY OWNERS NEED TO KNOW..... 1**

---

### **THE END OF IMPUTED RENTAL VALUE: WHAT SWISS PROPERTY OWNERS NEED TO KNOW**

This article reports that the Swiss electorate have voted to abolish taxation on the imputed rental value of owner-occupied properties, meaning that property owners will no longer be able to claim several tax deductions, although there will be targeted exceptions for debt interest, and Cantons will also be able to impose a property tax on second homes for personal use. The article investigates the most important implications the change will have when it comes into effect.

The article can be accessed via the following link:

[The end of imputed rental value and its impact | Lombard Odier](#)