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Church Tax from Legal Persons in Canton Zurich

Summary

This article presents the issue of church tax on legal entities in the canton of Zurich. The aforesaid tax is paid in the most cantons of the Swiss Confederation. In mid-March 2012 the Freethinkers party of the canton of Zurich submitted to the Canton Council an legal initiative aimed at releasing legal entities from the tax burden paid in favour of canton churches that have been officially registered. The dispute concerning the justification of paying church tax by legal entities shows the role and immense input of churches (including the catholic church) in the life of the Zurich society. Paying church tax by legal entities of the canton of Zurich is undoubtedly an interesting example in a discussion on church financing in the multiconfessional and highly industrialized society.

Słowa kluczowe: podatek kościelny, podatek kościelny w Zurychu, podatek kościelny od przedsiębiorstw, finansowanie Kościoła w kantonie Zurych

Key words: Church tax, Church tax in Zurich, Church tax on companies, Church financing in the canton of Zurich