

**Taxation, Religions and Philosophical  
and Non-Confessional Organisations in Europe**  
**Fiscalité, religions et organisations philosophiques  
ou non confessionnelles en Europe**

**Proceedings of the XXXIst Annual Conference  
Luxembourg, 14-16 November 2019**

**Actes du XXXIème colloque annuel  
Luxembourg, 14-16 novembre 2019**

**MIGUEL RODRÍGUEZ BLANCO  
(ed.)**

**EUROPEAN CONSORTIUM FOR CHURCH AND STATE RESEARCH**

**EDITORIAL COMARES**

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*This volume is dedicated to Jiří Rajmund Tretera, distinguished scholar and priest, who was elected to the European Consortium for Church and State Research in 2007 and has been an emeritus member since 2017.*

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## PREFACE

This volume contains the proceedings of the XXXIst Annual Meeting of the European Consortium for Church and State Research, held in Luxembourg on 14–16 November 2019, on the topic “Taxation, Religions and Philosophical and Non-Confessional Organisations in Europe”.

The conference was divided into six working sessions:

- I. Income Tax of Religious Organisations and for Philosophical and Non-Confessional Organisations
- II. Real Estate Tax of Religious Organisations and for Philosophical and Non-Confessional Organisations
- III. Taxation of Monastic Communities /Orders
- IV. Taxation of Religious Social Institutions and for Philosophical and Non-Confessional Organisations (charity; educational, etc.)
- V. Taxation of Religious Ministers and for Leaders of Philosophical and Non-Confessional Organisations
- VI. Church and Philosophical and Non-Confessional Organisations Taxes.

Each session was introduced by a paper, giving a comparative pan-European analysis, and suggesting themes for group discussion.

The purpose of the meeting was to analyse the legal framework regulating the tax system applied to religions and philosophical organisations in European countries, showing the criteria followed by European states under the prism of the principles of non-discrimination and neutrality.

Miguel RODRÍGUEZ BLANCO  
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