

# Religious freedom and the implementation of electoral programmes after the 2023 parliamentary elections in Poland

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## Introduction

In October 2023 Polish parliamentary elections were held. In two previous elections majority in the lower chamber of Polish parliament (Sejm) had been achieved by the right-wing Electoral Committees “Law and Justice” (Prawo i Sprawiedliwość). Those 2023 elections of unprecedented high frequency (almost 75%) resulted in a major shift in political landscape, as new coalition government was formed at the December 13<sup>th</sup>, 2023 by the three centre and left-wing political entities:

- Civic Coalition (Koalicja Obywatelska);
- Third Way – election alliance of political parties: Poland 2050 and Polish People’s Party (Polskie Stronnictwo Ludowe);
- The Left – election alliance of political parties: New Left (Nowa Lewica) and Left Together (Lewica Razem).

The aim of this work is to analyse political programmes of the new cabinet parties and present potential main issues that may arouse when implementing proposed policies interfere with the freedom of religion.<sup>1</sup>

## **Civic Coalition (Koalicja Obywatelska)**

The Civic Coalition prepared the list of 100 particular issues that they will address after the elections in case of win.<sup>2</sup> Nine of this issues seems to have immediate relevance for the freedom of religion.

### **Financing *in vitro* procedure by the State funds**

This proposal was already passed by the parliament.<sup>3</sup> Abstracting from constitutional aspects of the *in vitro* procedure (e.g. protection of life, human dignity, right to live), there is an issue of conscience clause for professionals (e.g. lab technicians) involved in the procedure. As financing will be provided by the State funds, the procedure will most probably be performed widely in public medical facilities and by its staff. So it is crucial to guarantee right to avoid involvement in the procedure (or its parts) that are contradictory to one's beliefs. The potential conflict may arise within the scope of the Act of 15 September 2022 on laboratory medicine,<sup>4</sup> which lacks provisions about the right to refuse to conduct professional obligation due to the contradiction to religious beliefs.

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<sup>1</sup> This work does not aim to be full and excessive analysis of the problem as it is beyond the capability of the form of scientific article, nevertheless typology of the possible conflicts of intended legislation and rules of law on religion still is valuable. The term "religious freedom" in this context is used in its broader sense, i.e. as a legal framework of human rights about religious beliefs, their manifestations and denominational identity, as well as freedom of religion in its institutional form, i.e. status of religious organisations.

It is also to be mentioned that proposed legislation are the subject of this work merely due to the fact that their part of the political programmes of cabinet political parties and as such they do not reflect the views of the author.

<sup>2</sup> Koalicja Obywatelska, 100 konkretrów. [cit. 2023-11-24]. Dostępne z: <https://100konkretow.pl/wp-content/uploads/2023/09/100konkretow.pdf>.

<sup>3</sup> See: Ustawa z dnia 17 sierpnia 2023 r. o zmianie ustawy o refundacji leków, środków spożywczych specjalnego przeznaczenia żywieniowego oraz wyrobów medycznych oraz niektórych innych ustaw (= Act of 17 August 2023 amending the Act on Reimbursement of Medicines, Foodstuffs for Special Nutritional Purposes and Medical Devices and certain other acts), Dz. U. poz. 1938 z późn. zm.

<sup>4</sup> Ustawa z dnia 15 września 2022 r. o medycynie laboratoryjnej (t.j. Dz. U. z 2023 r. poz. 2125).

Until appropriate amendment, this conflict should be already resolved in the favour of the refusal<sup>5</sup> as it is a form of manifesting one's religion<sup>6</sup> and as such is guaranteed by Polish Constitution<sup>7</sup> (ConstitutionRP) and international law.<sup>8</sup>

### Introducing civic partnerships

Similar problem concern civil servants (state officers) in case of introduction so-called civic partnerships, especially for same-gender couples. In this respect, there also conscience clause should be prescribed.

### Legalising termination of pregnancy up to the 12th week

Potential conflict of the proposal concerning legalising termination of pregnancy up to the 12<sup>th</sup> week with the religion freedom is already resolved. According to art. 39 of the Act of 5 December 1996 on the professions of physician and dentist,<sup>9</sup> a doctor in general (art. 30 provides exemptions) may refrain from performing health services which are incompatible with his or her conscience.

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<sup>5</sup> Cf. CZEKAJEWSKA, Justyna. Ethical Aspects of the Conscience Clause in Polish Medical Law. *Kultura i Edukacja*. 2018, t. 122, nr 4, DOI: 10.15804/kie.2018.04.13, s. 210–213; GŁUSIEC, Waldemar, PUACZ, Elżbieta. Sprzeciw sumienia w zawodzie diagnosty laboratoryjnego. In: ORDON, Marta, PAWLIKOWSKI, Jakub, STANISZ, Piotr (ed.), *Sprzeciw sumienia w praktyce medycznej: aspekty etyczne i prawne*. Lublin: Wydawnictwo KUL, 2014, 231–233; PAWLIKOWSKI, Jakub. Spór o medyczną klauzulę sumienia a konstytucyjne zasady równości i bezstronności światopoglądowej władz publicznych. *Studia z Prawa Wyznaniowego*. 2019, DOI: <https://doi.org/10.31743/spw.5476>, s. 49.

<sup>6</sup> See especially judgement of the Polish Constitutional Tribunal of January 15, 1991, U 8/90, OTK 1991, nr 1, poz. 8.

<sup>7</sup> Konstytucja Rzeczypospolitej Polskiej z dnia 2 kwietnia 1997 r. (Dz. U. z 1997 r. Nr 78, poz. 483, z późn. zm.). See English translation: [cit. 2023–11–14]. Dostępne z: <https://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm>.

<sup>8</sup> See: art. 18 section 1 of the International Covenant on Civil and Political Rights, 16 December 1966, published: United Nations Treaty Series, vol. 999, p. 171–186 (English version), [cit. 2023–11–14]. Dostępne z: <https://treaties.un.org/doc/Publication/UNTS/Volume%20999/volume-999-I-14668-English.pdf>.

Art. 9 section 1 of the European Convention for the Protection of Human Rights and Fundamental Freedoms (ECHR), 4 November 1950, published: United Nations Treaty Series, Volume 213, p. 222–270 (English version), [cit. 2023–11–14]. Dostępne z: [https://www.echr.coe.int/documents/d/echr/convention\\_ENG](https://www.echr.coe.int/documents/d/echr/convention_ENG).

<sup>9</sup> Ustawa z dnia 5 grudnia 1996 r. o zawodach lekarza i lekarza dentyisty (t.j. Dz. U. z 2023 r. poz. 1516 z późn. zm.).

**„No hospital operating within the framework of the National Health Service will be able to hide behind the conscience clause and refuse the procedure”**

If that proposal was interpreted as an abolition of a conscience clause, it should be considered as unconstitutional (see: art. 53 section 5 ConstitutionRP) and incompatible with binding international regulation on the freedom of religion (see: art. 9 section 1 ECHR). However, if this postulate deals with the obligation for hospitals to guarantee performing the procedure, that physicians refuse to perform on the grounds of conscience clause, the problem is more complex, especially if the words “within the framework of the National Health Service” means public-funded due to the contract with the NHS. As such an obligation might *prima facie* be legal in the case of the state-run hospitals, it is disputable in the case of the hospitals established and or run by religious communities. Such institutions does not only have to respect personal beliefs of their staff, but also have their own institutional ethics and religious (philosophical) identity. It seems unproportional to connect public-funding with such an obligations, as the aim of the law (guaranteeing availability of some of the controversial medical procedures) can be achieved by state-run facilities, so there are is no necessity to lay this burden on hospitals run by religious communities.

**Guaranteeing access to ‘emergency contraception’ without a prescription**

This proposal is another display of the ‘conscience clause’ problem. In this field also there are no regulation in the Act of 6 September 2001, Pharmaceutical Law<sup>10</sup> for the situation of incompatibility of the professional duties of the pharmacist and his or her religious beliefs. It is advisable to introduce conscience clause to above mentioned statute, as well as its limitations for all situations (not only for the case of so-called emergency contraception). Until entering into force such amendment, pharmacist’s right to refuse to provide ‘emergency contraception’ already has legal grounds in the constitutional and international provisions guaranteeing freedom of religion.<sup>11</sup> It should be noted that implementation of this proposal is complex as it cannot abolish or limit arbitrarily pharmacists rights to manifest their religion.

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<sup>10</sup> Ustawa z dnia 6 września 2001 r. Prawo farmaceutyczne (t.j. Dz. U. z 2022 r. poz. 2301 z późn. zm.).

<sup>11</sup> Cf. DROZD, Mariola. Prawo farmaceuty do sprzeciwu sumienia w świetle obowiązujących regulacji prawnych. *Studia z Prawa Wyznaniowego*. 2013, s. 267-280.

## Lifting ban on Sunday trading

With entering into force Act of 10 January 2018 on restriction of trade on Sundays and holidays and on certain other days,<sup>12</sup> trade and so-called trade activities were in general prohibited on Sundays. As majority of the country's population belongs to the religious communities, which weekly holy day is Sunday, there is a potential conflict of the right to refuse to work at Sundays by the employees and rights of the employers. However this problem is already resolved in some way by the regulations of the Labor Code<sup>13</sup> that guarantee freedom from work on Sundays (especially in art. 151<sup>9</sup> § 1).

## Church Fund liquidation

Church Fund was introduced by the Act of 20 March 1950 on the seizure by the State of dead-end properties, the guarantee of ownership of farms to pastors and the creation of a Church Fund,<sup>14</sup> as a *sui generis* compensation for nationalisation of some real estates owned by religious communities in Poland, that spends its funds mainly on social security contributions for clergy and members of religious orders and convents. So profound change as its liquidation will undoubtedly affect the status of religious communities and as such it cannot be implemented by the parliament without agreement with religious communities, according to art. 25 section 5 ConstitutionRP (in the case of non-Catholic religious communities) and art. 25 section 4 ConstitutionRP and/or art. 27 of the Polish Concordat<sup>15</sup> (in the case of Catholic Church).<sup>16</sup>

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<sup>12</sup> Ustawa z dnia 10 stycznia 2018 r. o ograniczeniu handlu w niedziele i święta oraz w niektóre inne dni (t.j. Dz. U. z 2023 r. poz. 158 z późn. zm.).

<sup>13</sup> Ustawa z dnia 26 czerwca 1974 r. Kodeks pracy (t.j. Dz. U. z 2023 r. poz. 1465).

<sup>14</sup> Ustawa z dnia 20 marca 1950 r. o przejęciu przez Państwo dóbr martwej ręki, poręczeniu proboszczom posiadania gospodarstw rolnych i utworzeniu Funduszu Kościelnego (Dz. U. Nr 9, poz. 87 z późn. zm.).

<sup>15</sup> Konkordat między Stolicą Apostolską i Rzeczpospolitą Polską, podpisany w Warszawie dnia 28 lipca 1993 r. (Dz. U. z 1998 r. Nr 51, poz. 318).

<sup>16</sup> Cf. BORECKI, Paweł. Dylematy likwidacji Funduszu Kościelnego i komisji regulacyjnych. *Przeгляд Sądowy*. 2012, nr 6, s. 29–31; WALENCIK, Dariusz. Formalnoprawne uwarunkowania stowienia regulacji prawnych dotyczących finansowania związków wyznaniowych w Rzeczypospolitej Polskiej. In: SOBCZYK, Paweł, WARCHAŁOWSKI Krzysztof (ed.), *Finansowanie kościołów i innych związków wyznaniowych*. Warszawa: Oficyna Wydawnicza ASPRA-JR, 2013, 55.

## **Eliminating grade for „ethics/religion” from school certificates and scheduling religion in schools only in the first or last lesson**

According to art. 53 section 4 ConstitutionRP the religion of a church or other legally recognized religious organization may be taught in public schools. Due to the art. 12 section 1 Concordat, religion lessons are organised as part of the school and pre-school timetable. Even as this provisions does not deal explicitly with the grades on school certificates, a subtle indication can be seen. As religion lessons are part of the teaching in public schools, there should be a justified reason for different treatment. It can be argued that if someone agrees to have grades for religion/ethics lessons, there is no reason to eliminate such grade, especially as school certificates should reflect the courses that were attended. Mandatory scheduling religion in schools only in the first or last lesson does not seem to be in contradiction to religious freedom as far as it allows attendance and is not discriminatory.

## **Prohibition of public funding of denominational legal entities' economic activities**

This proposal if interpreted by the very meaning of its wording is obviously unconstitutional. Denomination legal entities have the freedom of business activity as everyone else that can be limited and cannot be treated differently if there is no legal grounds for it (art. 20 and 22 in conj. with art. 32 section 1 and 2 ConstitutionRP). According to the rule of equality before the law, denominational legal entities cannot be banned from public funding their economic activity by the mere fact, that they are linked to religious communities. If public funding is available for other (i.e. not denominational) legal entities it should be also available to legal entities of religious communities.

## **Third Way (Trzecia Droga)**

In document that presented the common agenda of both members of this electoral alliance,<sup>17</sup> there is one main proposal that can affect religious freedom

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<sup>17</sup> See: <https://polska2050.pl/wspolna-lista-spraw-gotowa>; <https://polska2050.pl/trzecia-droga-6-gwarancji/>; <https://polska2050.pl/trzecia-droga-9-gwarancji-gospodarczych/> [cit. 2023-11-24].

and that is „reverting” the legal situation on the issue of the possibility of termination of pregnancy to the *status quo ante*, i.e. changing law that will reflect the provisions that were in force for the majority of time after 1989. The issue of conscience objection of the medics was described previously in this text.<sup>18</sup>

## Polish People’s Party

Both members of electoral alliance “Trzecia Droga” issued their own documents presenting their political programmes. The first member, “Polskie Stronnictwo Ludowe” in their elections programme<sup>19</sup> does not included any significant proposal, that immanently would affect religious freedom.

## Poland 2050

The second member of the above-mentioned electoral alliance, prepared a collection of documents<sup>20</sup> presenting its political aims.<sup>21</sup> However, two of them are especially significant for religious freedom;<sup>22</sup> one of them dedicated particularly to the status of religious organisations.<sup>23</sup>

### *Assessing cash flows from public entities to religious communities*

This proposal seems to have no direct effect in the field of religious freedom and it is more a statistical analysis that will be performed rather than lawmaking.

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<sup>18</sup> See: p. 1.3.

<sup>19</sup> Polskie Stronnictwo Ludowe, Program Polskiego Stronnictwa Ludowego [cit. 2023-11-24]. Dostępne z: <https://www.psl.pl/wp-content/uploads/2023/09/Program-PSL.pdf>.

<sup>20</sup> See: <https://strategie2050.pl/plan-dla-polski/sila-panstwa-tkwi-w-ludziach/>; <https://strategie2050.pl/plan-dla-polski/edukacja-dla-przyszlosci/>; <https://strategie2050.pl/plan-dla-polski/plan-dla-gospodarki-jak-zapewnic-dobrobyt-w-xxi-w/>; <https://strategie2050.pl/plan-dla-polski/system-kontroli-konstytucyjnosci-prawa-w-polsce-jak-wyjsc-z-zapasci/> [cit. 2023-11-24]. Proposals of this documents deals mainly with specific issues and their analysis is beyond the scope of this work.

<sup>21</sup> Among the proposals, there are some that reiterate previously described ones, therefore they will be only indicated here. For analysis of the impact to religious freedom – cf. previous points. This proposals are: liquidating Church Fund; eliminating grade for „ethics/religion” from school certificates and grade point average.

<sup>22</sup> <https://strategie2050.pl/plan-dla-polski/> [cit. 2023-11-24].

<sup>23</sup> <https://strategie2050.pl/wp-content/uploads/2021/01/Panstwo-i-Kosciol-na-swoje-miejsca.pdf#gr4gb> [cit. 2023-11-24].

Such a cash flows of public funds are already a public information available to anyone on the grounds of the Act of 6 September 2001 on access to public information.<sup>24</sup>

#### *Maximum discount 50% value of the property sold to religious communities*

Provisions on the public real estate price discounts during their sale are one of the state policies aimed to support organisations that pursue aims of public good (a.e. running cemeteries or hospitals). Such a limitation is generally a matter of the state policy, however if consider such discounts as the matter of financial status of religious communities, law changes would require agreements with religious communities.<sup>25</sup>

#### *Obligation for religious communities to publish information on the amount of social security contributions paid by the Church Fund*

This obligation seems unconstitutional as it lay burden that is not necessary to achieve goal, which is information about the amount of contribution made by the Church Fund. Church Fund is a state fund, so that information are already available for state authorities.

#### *Derogation special rules on the transfer of agricultural real estate on the so-called Recovered Territories*

The proposal *explicitly* states of deleting art. 70a Act of 17 May 1989 on the Relationship between the State and the Catholic Church in the Republic of Poland. Once again such change will require consent of the Catholic Church.

#### *Liquidation of committees returning property to religious communities*

In this case the issue is the same as in the previous point. Such change will definitely affect status of religious communities and require agreement with those of them that will be affected.

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<sup>24</sup> Ustawa z dnia 6 września 2001 r. o dostępie do informacji publicznej (t.j. Dz. U. z 2022 r. poz. 902).

<sup>25</sup> About the financial regulations as a part of relations between state and religious communities – see: STANISZ, Piotr. Sprawy majątkowe jako element stosunków między państwem a związkami wyznaniowymi. In: SOBCZYK, Paweł and WARCHAŁOWSKI, Krzysztof (ed.), *Finansowanie kościołów i innych związków wyznaniowych*. Warszawa: Oficyna Wydawnicza ASPRA-JR, 2013, 17-32.

*Tax deduction for the benefit of churches (c. 0,3–0,5%) and liquidation tax deduction of donations for religious purposes*

It can be argued that the first of these proposals does not require bilateral agreement as introducing this new privilege is only a favour of the religious communities and thus it is not detrimental to their legal status. The latter however may be seen contradictory to the rule of equality before the law. This is because there is no mention about liquidation tax deduction of donations for other than religious purposes (e.g. charity or other public benefit aims) and in the light of this work, there are no grounds to treat differently donations for religious purposes and other purposes, especially as to some extent donations for religious communities will be spend on achieving the same goals (e.g. charity).

*Mandatory ethics/philosophy (including introductory remarks of religious science) in schools*

Introduction of mandatory lessons in schools for minors under 18 years old is controversial due to the art. 48 section 1 ConstitutionRP, which prescribe that parents shall have the right to rear their children in accordance with their own convictions. This can also violate art. 18 section 4 of the International Covenant on Civil and Political Rights.<sup>26</sup>

*Co-financing religion lessons*

Today teaching religion in public schools is financed by the state. If consider such proposal as a change of legal status of religious communities, this will require their approval. On the other hand, if art. 12 section 1 Concordat is to be interpreted as an obligation of authorities to organise and thus to fund religion lessons, implementing this proposition without Concordat amendment would be illegal.

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<sup>26</sup> UN General Assembly, International Covenant on Civil and Political Rights, 16 December 1966, United Nations Treaty Series, vol. 999, p. 171–186 (English version) [cit. 2023–11–24]. Dostupné z: <https://treaties.un.org/doc/Publication/UNTS/Volume%20999/volume-999-I-14668-English.pdf>.

*Liquidation of some pastoral care for public services and introducing co-financing for some of them*

Once again, if consider these as changes in the rights and duties of religious communities, it should introduced after concluding agreements with them.

*Introducing maximum fees for cemetery services*

This point can be highly controversial. Such regulation probably will affect activity of the religious communities, that run cemeteries. It can be argued though, that this is not the regulation of the legal status of religious communities, but only a consumer protection regulation. To avoid doubts this dilemma should be resolved by the Constitutional Tribunal.

*State ceremonies without religious components*

ConstitutionRP already states that, public authorities in the Republic of Poland shall be impartial in matters of personal conviction, whether religious or philosophical, or in relation to outlooks on life, and shall ensure their freedom of expression within public life (art. 25 section 2). So there are legal grounds to conduct state ceremonies without the religious elements. However, as everyone is entitled to manifest religious beliefs, some of the religious elements in such ceremonies may be a result of the individual activities.

*Private prosecution of insults to religious feelings and fine as the only penal sanction*

This proposal is a part of criminal justice policy and therefore it in general can be changed by the parliament without involvement of the religious communities. However such legislation will sharply undermine criminal protection of the religious freedom and should be judged negatively.

## **The Left**

This electoral alliance issued one common document<sup>27</sup> presenting its political agenda.<sup>28</sup>

### **Raising remuneration for work on Sundays and holidays to 250% and introducing minimum two free of work Sundays/month (p. 12)**

Raising remuneration for work on Sundays and holidays (from today's 200%; art. 151<sup>1</sup> § 1 p. 1 letter b) will definitely help to compensate employees work on those days and will made employers tend to limit work hours. Also increasing minimum of work-free Sundays to two (in the cases of the works that can be done on Sundays) is in favour of the right to worship and right to abstain from work on holy days.

### **Termination of the concordat'1993 (p. 85)**

This proposal is another controversial one, as according to art. 25 section 4 ConstitutionRP, relations between the Republic of Poland and the Roman Catholic Church shall be determined by international treaty concluded with the Holy See, and by statute. So there is a possibility to withdraw from the concordat, which is international agreement, but simultaneously it will obligate the authorities to start negotiating next one. Resigning at all from the concordat agreements with the Holy See, will require changing Polish Constitution.

### **Decriminalisation of insults to religious feelings (p. 85)**

This one is similar to one of the previously mentioned proposals (see: p. 2.2.13). However this change to the Criminal Code (derogation of art. 196 of the Criminal

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<sup>27</sup> <https://lewica2023.org/program-wyborczy-kw-nowa-lewica/> [cit. 2023-11-24].

<sup>28</sup> Some of the proposals listed in the document are similar to those of the Civic Coalition and Poland 2050, which impact on religious freedom was already described in previous points of this work. These are: „We will end the transfer of property to churches free of charge or for nothing” (p. 86); abolition of „the financial and tax privileges of the clergy, including the Church Fund” (p. 86); introducing civic partnerships (p. 77); legalising termination of pregnancy up to the 12th week (p. 72); „We will take religion out of schools” (p. 26); end of public funding of catechists' salaries (p. 85); abolition of the conscience clause (*implicit* in regard to medical staff, p. 88); public *in vitro* programme (p. 125).

Code<sup>29</sup>) not only weakens criminal-law protection of religious freedom, but will affect legal protection of religious beliefs profoundly. It will force believers to seek for protection on the grounds of the civil litigation with all of its restrictions and difficulties (e.g. fees, rules of *onus probandi*). In fact, it will be similar to the French approach to the protection of religious freedom.

### **Abolition of the exception established for churches from the ban on the acquisition of agricultural land (p. 86)**

In Poland according to the statute from 2003<sup>30</sup> there is a general prohibition for subjects that are not individual farmers to acquire agricultural land (art. 2a section 1). One of the exception concern denominational legal entities (art. 2a section 3 p. 1 letter d). This is a matter of the agricultural policy, however if consider this a part of legal status of the religious communities, it will require their approval.

### **Mandatory recording the income of churches and religious associations (p. 86)**

This one is highly controversial too. Simple imposing without a reason obligation to file IRS with records of the income of legal entities of religious communities as unproportional burden is contradictory to constitutional rules. Albeit if it is necessary for calculating by the IRS the amount of tax, that should be paid, it is justifiable, but this will require changes in the taxation of denominational legal entities.

## **Conclusion**

Political programmes of the political parties that form the new Polish cabinet include many proposal that can directly or indirectly affect religious freedoms, including rights and obligations of the religious communities. Implementing many of them will be detrimental to the religious freedom with some of them in a profound way (e.g. termination of the concordat, decriminalisation of insults

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<sup>29</sup> Ustawa z dnia 6 czerwca 1997 r. Kodeks karny (t.j. Dz. U. z 2022 r. poz. 1138 z późn. zm.).

<sup>30</sup> Ustawa z dnia 11 kwietnia 2003 r. o kształtowaniu ustroju rolnego (t.j. Dz. U. z 2022 r. poz. 2569 z późn. zm.).

to religious feelings, liquidation tax deduction of donations for religious purposes). In some cases, proposed changes to the existing laws are obviously contradictory to the Polish Constitution and/or international law (e.g. abolition of the conscience clause). Absolutely crucial with assessing the constitutionality of the statutes passed in implementing those political programmes is the interpretation of the art. 25 section 4 and 5 of the Polish Constitution, which state that the relations between the Republic of Poland and religious communities shall be determined by statutes adopted pursuant to agreements concluded between their representatives and the state. If interpret this provisions in the way that changing the rights and duties of the religious communities require their approval, majority of the described proposals will require their consent to be constitutional.<sup>31</sup>

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## Summary

### Religious freedom and the implementation of electoral programmes after the 2023 parliamentary elections in Poland

Political programmes of the political parties that form the new Polish cabinet include many proposal that can directly or indirectly affect religious freedoms, including rights and obligations of the religious communities. Implementing many of them will be detrimental to the religious freedom with some of them in a profound way (e.g. termination of the concordat, decriminalisation of insults to religious feelings, liquidation tax deduction of donations for religious purposes). In some cases, proposed changes to the existing laws are obviously contradictory to the Polish Constitution and/or international law (e.g. abolition of the conscience clause). Absolutely crucial with assessing the constitutionality of the statutes passed in implementing those political programmes is the interpretation of the art. 25 section 4 and 5 of the Polish Constitution, which state that the relations between the Republic of Poland

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<sup>31</sup> Cf. STANISZ, Piotr. O obowiązku układowego regulowania stosunków między Rzeczpospolitą Polską a Kościołem Katolickim. In: STANISZ, Piotr and ORDON, Marta (ed.), *Układowe formy regulacji stosunków między państwem a związkami wyznaniowymi (art. 25 ust. 4–5 Konstytucji RP)*, Lublin: Wydawnictwo KUL, 2013, s. 459–463; WALENCIK, Dariusz. Zakres przedmiotowy umowy z art. 25 ust. 5 Konstytucji RP. In: STANISZ, Piotr and ORDON, Marta (ed.), *Układowe formy regulacji stosunków między państwem a związkami wyznaniowymi (art. 25 ust. 4–5 Konstytucji RP)*, Lublin: Wydawnictwo KUL, 2013, s. 263–276.

and religious communities shall be determined by statutes adopted pursuant to agreements concluded between their representatives and the state. If interpreted this provisions in the way that changing the rights and duties of the religious communities require their approval, majority of the described proposals will require their consent to be constitutional.