# **Taxes**

Binningen ranks among the lowest taxed communes in the Canton of Baselland. In 2024, the commune tax rate is 49 % of the cantonal tax.

## 2024 tax rates in the commune of Binningen

Commune tax: 49 % of the cantonal tax

Fire brigade exemption tax: 3 % of taxable income

Reformed church: 0,410 % of taxable income, 0,066% of taxable assets

Roman Catholic Church: 6 % of the cantonal tax amount

Old Catholic Church of Switzerland: 0,6 % of taxable income, 0,1 % of taxable assets

2024 tax rates in the commune of Binningen [PDF]

### Commune taxes at a glance

Invoices based on provisional computations are sent in February for the current year. Payment deadline for the current year's taxes: 30 September. Payment deadline for the final tax computation for the preceding year: 30 days from the date of invoice. The tax assessments will be dealt with in the order of receipt.

#### The payment deadline for the 2024 commune taxes is 30 September 2024.

Interest on the amount of the commune tax is payable at the rate of 1,5 % for prepayments received by us up to 30 September of the tax year. Payment of interest is limited to prepayments for the current and the following tax year and to 120 % of the tax actually due or determined on the basis of a provisional tax invoice.

We will be obliged to levy penalty interest at the rate of 5 % on tax amounts received by us after the due date.

You will safeguard yourself against penalty interest charges by paying at least the amount of the provisional computation by 30 September.

Thank you for the prompt transfer of the tax amount due. Please use the delivered payment slip for remitting the due amount. <u>Further payment slips can be ordered here</u> or directly at the public administration (Tel. 061 425 52 25 or 21).

- Early payment interest for 2024: 1,5 % (commune), 0,8 % (canton)
- Penalty interest for 2024: 5,0 % (commune), 4,5 % (canton)
- Liability to pay taxes: In the commune in which you are registered on 31 December
- Tax declaration: Sent to you direct by the canton
- Tax budget form: Enclosed with the tax declaration.

Please address any questions regarding inheritance and gift taxes, property taxes, taxation of legal entities and business partnerships to the Cantonal Tax Administration (Tel. 061 552 51 20).

For questions relating to your individual tax assessment, please contact the person named on the assessment.

The tax declaration may be prepared conveniently on the computer using the <u>E-Tax-BL software</u>.

If you would like to set up a power of attorney or delivery address for your tax matters, please use the following link: Authority to act in respect of tax matters [PDF]

## Documentation

- 2024 tax rates in the commune of Binningen [PDF]
- Authority to act in respect of tax matters [PDF]
- <u>Cantonal tax information</u>

Department responsible: Department of Finance and Taxation

The contact person for your tax assessment depends on the first letter of your surname.

## Questions and information

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