

99073001000000, 99073001000000

# Leaving the church

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/121366673/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99073001000000, 99073001000000
Leistungsbezeichnung I	Leaving the church
Leistungsbezeichnung II	declare resignation from churches or other religious and ideological communities under public law (church resignation).
Typisierung	4 - Land: Regelung
Quellredaktion	Nordrhein-Westfalen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt
Leistungsgruppierung	Kirche (073)
Verrichtungskennung	
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Sonstige Steuern (1060800)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	07.09.2021
Fachlich freigegeben durch	Ministry of Justice of the State of North Rhine-Westphalia
Handlungsgrundlage	<p>§§ Sections 1 to 5 of the NRW Church Resignation Act (KiAustrG)</p> <p>§ Section 124 sentence 2 of the NRW Justice Act (JustG NRW) in conjunction with number 5 of Annex 2 to Section 124</p> <p>§ Section 3 of the NRW Church Tax Act (KiStG)</p> <p><a href="https://recht.nrw.de/lmi/owa/br_bes_text?anw_nr=2&amp;gl_d_nr=2&amp;ugl_nr=2220&amp;bes_id=4353&amp;menu=0&amp;sg=0&amp;aufgehoben=N&amp;keyword=Kirchenaustrittsgesetz#det0">https://recht.nrw.de/lmi/owa/br_bes_text?anw_nr=2&amp;gl_d_nr=2&amp;ugl_nr=2220&amp;bes_id=4353&amp;menu=0&amp;sg=0&amp;aufgehoben=N&amp;keyword=Kirchenaustrittsgesetz#det0</a></p> <p><a href="https://recht.nrw.de/lmi/owa/br_text_anzeigen?v_id=100000000000000000673#ANLAGEN">https://recht.nrw.de/lmi/owa/br_text_anzeigen?v_id=100000000000000000673#ANLAGEN</a></p> <p><a href="https://recht.nrw.de/lmi/owa/br_bes_text?anw_nr=2&amp;gl_d_nr=6&amp;ugl_nr=610&amp;bes_id=3550&amp;menu=0&amp;sg=0&amp;aufgehoben=N&amp;keyword=Kirchenaustrittsgesetz#det0">https://recht.nrw.de/lmi/owa/br_bes_text?anw_nr=2&amp;gl_d_nr=6&amp;ugl_nr=610&amp;bes_id=3550&amp;menu=0&amp;sg=0&amp;aufgehoben=N&amp;keyword=Kirchenaustrittsgesetz#det0</a></p> <p><a href="https://recht.nrw.de/lmi/owa/br_bes_text?anw_nr=2&amp;gl_d_nr=2&amp;ugl_nr=2220&amp;bes_id=4353&amp;menu=0&amp;sg=0&amp;aufgehoben=N&amp;keyword=Kirchenaustrittsgesetz#det0">https://recht.nrw.de/lmi/owa/br_bes_text?anw_nr=2&amp;gl_d_nr=2&amp;ugl_nr=2220&amp;bes_id=4353&amp;menu=0&amp;sg=0&amp;aufgehoben=N&amp;keyword=Kirchenaustrittsgesetz#det0</a></p> <p><a href="https://recht.nrw.de/lmi/owa/br_text_anzeigen?v_id=100000000000000000673#ANLAGEN">https://recht.nrw.de/lmi/owa/br_text_anzeigen?v_id=100000000000000000673#ANLAGEN</a></p> <p><a href="https://recht.nrw.de/lmi/owa/br_bes_text?anw_nr=2&amp;gl_d_nr=6&amp;ugl_nr=610&amp;bes_id=3550&amp;menu=0&amp;sg=0&amp;aufgehoben=N&amp;keyword=Kirchenaustrittsgesetz#det0">https://recht.nrw.de/lmi/owa/br_bes_text?anw_nr=2&amp;gl_d_nr=6&amp;ugl_nr=610&amp;bes_id=3550&amp;menu=0&amp;sg=0&amp;aufgehoben=N&amp;keyword=Kirchenaustrittsgesetz#det0</a></p>
Teaser	<p>You can declare your resignation from a church or other religious or ideological community under public law at the local court responsible for your place of residence. Alternatively, you can declare your withdrawal to a notary public in a notarized form (which incurs additional costs). From there, the declaration will be forwarded to the competent district court</p>
Volltext	<p>Under German law, churches or other religious and ideological communities can be organized as so-called public corporations. As corporations under public law, they can levy church tax from their members. With the effective declaration of resignation to the local court, your membership ends and your (church) tax liability</p>

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also ends at the end of the month. You can declare your resignation verbally or in writing to the local court in whose district you reside, subject to notarization. You will receive a certificate of resignation from the local court together with the declaration of resignation.

## Erforderliche Unterlagen

Please bring a valid identity card or passport with a current registration certificate.

If you are declaring your withdrawal for a child under the age of 14 and are the sole custodian, you may also have to provide proof of this.

You do not need to provide proof of membership of a church or other religious or ideological community.

## Voraussetzungen

- You must declare your resignation at the local court in whose district you have your place of residence. If you do not have a fixed place of residence, you must declare your resignation at the place where you have your habitual residence.
- You can declare your withdrawal yourself if you have reached the age of 14 and are not legally incapacitated. For children under the age of 14 and legally incompetent persons, the legal guardian (parent, guardian, custodian) must declare the withdrawal. The parents with joint custody must appear together for the child at the local court or notary. If you have sole custody of the child, you may have to provide proof of this. Children from the age of 12 must consent to the withdrawal. The children must therefore appear at the local court or notary with their legal guardians.
- You have two options for submitting the declaration of withdrawal: You can declare your withdrawal to the local court verbally or in writing.
- You must make the verbal declaration directly to the clerk of the competent local court.
- You must submit the written declaration to a notary and have it notarized. The declaration certified by the notary will then be submitted to the local court. You cannot declare your resignation in a simple letter.
- You must declare your resignation in person, i.e. you cannot authorize another person to make the declaration verbally or in writing.
- You must provide the following information in the

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declaration of resignation: Clear name of the church, religious or ideological community from which you wish to leave, family name, first names, Date and place of birth, residential address, marital status, Place and parish of baptism (if known).

## Kosten

Fee: EUR 30.00. The fee must be paid in advance. In special cases, the fee may be reduced or waived in consideration of the financial circumstances or for reasons of fairness. In the case of notarization of the declaration of resignation (written declaration of resignation), additional fees may be incurred by the notary.

## Verfahrensablauf

Please note the following procedure for a verbal declaration of withdrawal at the local court:

- If necessary, first find out which local court is responsible for your place of residence. You can use the Germany-wide address database for this purpose. The link is listed below.
- Make an appointment for your declaration of resignation at the local court. You can use the NRW-Justiz online appointment booking service for this. The link is listed below.
- Bring a valid identity card or passport with a current registration certificate with you to your appointment.
- Pay the fee of EUR 30.00 (advance fee). You can either pay the fee at the payment office at the local court or you can buy an electronic cost stamp.
- You declare your withdrawal in person to the clerk of the local court. A record will be made of this. Once these minutes have been signed, your declaration of resignation is effective.
- You will receive a certificate of your resignation for your records immediately after submitting the declaration. The certificate will state when your declaration became effective.
- The local court will inform the church or other religious or philosophical community and the registration office of your resignation. The registration office sends the data electronically to the tax authorities to change your personal income tax deduction details. For further information in connection with the cessation of tax liability, please

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contact the relevant tax office.

- With the effective declaration of resignation, all rights and obligations based on your personal affiliation to the church or other religious or ideological community cease to apply under state law.

If you declare your resignation in writing, you must submit the declaration of resignation to a notary who will notarize your declaration. You or the notary will then send the declaration to the local court. The notarized declaration of resignation becomes effective upon receipt by the local court. Please note that additional costs may be incurred for notarization over and above the fee of EUR 30.00.

## Bearbeitungsdauer

Processing will take place immediately, provided the fee has been paid and the other requirements have been met. If you make an oral declaration of withdrawal to the local court, you must make an appointment. You can use the NRW-Justiz online appointment booking service for this purpose (see link below). At some local courts, it may also be possible to make an appointment by telephone. Please note that there may be waiting times for appointments if demand is high. You can find further information on making appointments on the website of the local court responsible for you. If you have any further questions about making appointments, you can contact your local court by telephone.

## Frist

The resignation becomes effective at the end of the day on which the minutes of the local court about your resignation are signed or the written, notarized declaration is received by the local court. The obligation to pay church tax ends at the end of the month in which your declaration of withdrawal from the church becomes effective.

## weiterführende Informationen

- You can use the address database to find the local district court with jurisdiction:  
<https://www.justizadressen.nrw.de> - You can book online appointments via the following link:  
<https://justiztermine.nrw.de/> - You can obtain information on the electronic cost stamp at:  
[https://www.justiz.nrw/JM/doorpage\\_online\\_verfahren\\_](https://www.justiz.nrw/JM/doorpage_online_verfahren_)

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	<p>projekte/projekte_fuer_partner_der_justiz/elektronische_kostenmarke/index.php - You can purchase an electronic cost stamp on the federal and state justice portal: <a href="https://justiz.de/kostenmarke/index.php">https://justiz.de/kostenmarke/index.php</a> - General information on leaving the church can be found on the website of the justice system of the state of North Rhine-Westphalia: <a href="https://www.justiz.nrw.de/BS/recht_a_z/K/Kirchenaustritt/index.php">https://www.justiz.nrw.de/BS/recht_a_z/K/Kirchenaustritt/index.php</a> - You can also find further information on the website of your local court. To do this, enter "Kirchenaustritt" in the search field.</p>
Hinweise	<p>It is not possible to submit a declaration of resignation in writing (without notarization).</p> <p>You may not authorize other persons to submit your declaration of resignation verbally or in writing</p>
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• Resignation from a church or other religious or ideological community under public law</li> <li>• Declaration at the local court of the place of residence</li> <li>• Declaration orally or in writing by notarized declaration</li> <li>• Certificate of withdrawal will be issued immediately by the local court</li> <li>• With the effective withdrawal from the church, the obligation to pay church tax ends at the end of the month.</li> </ul>
Ansprechpunkt	
Zuständige Stelle	
Formulare	none
Ursprungsportal	Leaving the church, Kirchenaustritt