

Act 3/2002 Coll. of 7 January 2002 on freedom of religious expression and the position of churches and religious societies and amendments to some acts, as amended

Sb. 3/2002

PART ONE Freedom of religious expression and the position of churches

Chapter I - Introductory provisions

Section 1 - Scope of the regulation

This Act regulates :

- a) the position of churches ;
- b) the maintenance of a public register of authorised churches, associations of churches, and church legal entities ; and
- c) the authority of the Ministry of Culture (hereinafter « Ministry ») in the responsibility for churches.

Section 2 - Freedom of religious expression

1. Freedom of thought, conscience and religious expression is guaranteed. Everyone has the right to manifest freely one's religion or belief either alone or in community with others, privately or in public, in worship, teaching, practice and observance. Everyone has the right to change one's religion or belief or to be of no religion conviction.
2. The right of children to religious expression or to be of no religious conviction is guaranteed. The State respects the right of parents and, when applicable, legal guardians to provide this right directly to their children in a manner consistent with the evolving capacities of the children.
3. No one shall be coerced to join a church or to leave it, or to participate or not participate in the religious activities of a church.
4. Everyone has the right to join the clergy or a holy order and to opt for a life in communities, orders and similar associations.
5. No one may have his rights restricted because of his adherence to a church or because he participates in its activities or supports it or because he is without religious conviction.

Section 3 - Basic terms

For the purposes of this Act :

- a) a "church" is a voluntary association of persons with its own structure, organs and internal rules, religious worship and expressions of faith, established for the purpose of public or private expression of a specific faith and, in particular, having collective assembly, divine service, instruction and spiritual service ;
- b) an "adherent" shall be deemed to be an individual who, by virtue of his or her conviction and in conformity with the internal requirements of a church, is a member of and is said to belong to a church ;
- c) "personal data" shall be the full name of individuals, plus, for Czech nationals, their personal identity number, and for resident aliens, their nationality and the number of their residence permit, unless provided otherwise by international treaty ; and

d) the “seat” of a registered church, association of churches or church legal entity shall be deemed to be the address of its legally registered head office.

Chapter II - Churches

Section 4 - Position of churches

1. A church is created through voluntary payments by individuals and through decisions of matters relating to declaration of faith, organisation of religious community and formation of specific institutions.
2. The State, regions and municipalities must not conduct or engage in any religious activities or activities in contrary to those of a religion.
3. Churches shall administer own affairs ; in particular, they shall establish their bodies, appoint and remove their priests, and establish and abolish religious orders and other church institutions, independent of State authorities.
4. A church shall not use a name or names which could be confused with an existing registered church.

Section 5 - Conditions for the formation and development of activities of churches

The formation and development of churches is not permitted for those whose teachings or activities threaten in any way the rights, freedom and equality of citizens and their associations, inclusive of other churches, or threaten the democratic bases of the State, its sovereignty, independence or territorial integrity, or which :

- a) are contrary to the protection of public morality, order and health, or to the principles of humanity, tolerance and safety of citizens ;
- b) disclaim or restrict the personal, political or other rights of natural persons on the basis of their nationality, sex, race, ethnicity, political or other conviction, religious expression or social position, or inflame hatred or intolerance for these reasons, or support violence or the breaking of laws ;
- c) restrict the personal freedom of individuals, especially by using psychological pressure or physical force for creating dependence, leading to the physical, psychological or economic damage to persons or their dependent family members, to the destruction of their social relationships, including impairing the psychological development of minors and restricting their right to education, and precluding their receiving health care appropriate to their respective health needs ; or
- d) are secret in the whole or in some parts, similar to certain organised churches in practice outside the Czech Republic.

Section 6 - Registered churches

1. A church is formed as a legal entity by registration (hereinafter « registered church »), unless this Act provides otherwise.
2. *Registered churches may apply for the recordation of organs of churches or orders or other church institutions which have been established in the church in conformity with its own internal rules for the purpose of the organisation, expression and spreading of religious faith as a legal entity pursuant to this Act (hereinafter « church legal entity »).*¹
3. A registered church, in order to fulfil its mission, may, in particular :

- a) teach and educate its clergy and laity in its own schools and other institutions and in theological universities and faculties pursuant to relevant law ; and
- b) obtain permission to exercise special powers under conditions pursuant to this Act.

Section 7 - Special powers of registered churches

1. A registered church may, under the conditions prescribed in this Act, fulfil its mission by obtaining permission to exercise the following special powers :
 - a) to teach religion in state schools in accordance with specific law ;
 - b) to delegate persons who perform the clerical activities of conducting religious services in the military of the Czech Republic, and in institutions for detention, imprisonment, and reformatory treatment and training ;
 - c) to be financed pursuant to specific law concerning the financial security of churches ;
 - d) to perform marriage ceremonies in accordance with specific law ;
 - e) to establish church schools in accordance with specific law ; and
 - f) to maintain confessional confidentiality in accordance with the act of confessional privacy or a right analogous to such confidentiality, if this duty has been a traditional part of practice of the church for at least fifty years, and as long as the obligation to report or prevent a crime in accordance with the law is not thwarted.
2. Special powers pursuant to Para. 1, Letters a) through e) are provided for in specific law.
3. A registered church with permission to exercise special powers must publish annual reports on its exercises of such powers, pursuant to Para. 1, Letters a) through e).

Section 8 - Associations of churches

1. Registered churches, in order to enforce the right of religious freedom in accordance with this Act, may establish associations of churches.
2. Only registered churches may be members of associations of churches.
3. Associations of churches shall not be permitted to apply for recordation of church legal entities.

Chapter III - Registration of churches, associations of churches and granting of permission to exercise special powers

Section 9 - Common provisions on registration

1. Applications for the registration of churches and of associations of churches, and applications for permission for churches to exercise special powers, shall be submitted to the Ministry by a physical person or by an authority pursuant to this Act.
2. The registration of churches or of associations of churches, and the granting of permission to exercise special powers to registered churches, shall become effective subsequent to the date of the decision to register or to grant permission to exercise special powers, respectively.

Section 10 - Application for registration of churches

1. An application for the registration of a church shall be submitted to the Ministry by at least three individuals (hereinafter "Preparatory Committee"), who shall be at least eighteen years of age, be legally competent, and shall execute the application and present their personal data therein. The Preparatory Committee shall indicate which of its members are authorised to act

on its behalf, and the signatures of the Preparatory Committee shall be officially authenticated.

2. An application for the registration of a church shall include or specify :

- a) the general characteristics of the church, its teachings and its mission ;
- b) evidence of the founding of the church in the territory of the Czech Republic ;
- c) original signatures of 300 adherents, who shall be either citizens of the Czech Republic or aliens with permanent residence in the Czech Republic, plus their personal data in accordance with this Act, to be submitted on signature pages bearing identical text, stating the full name of the church, being signed only by adherents of the church, and bearing no signatures other than those of such adherents ; and
- d) the formal application of the church.

3. The formal application of the church shall include or specify :

- a) the name of the church, which shall be different from the name of any legal entity operating in the territory of the Czech Republic and from the name of any other legal entity submitting a request for registration ;
- b) the mission of the church and the basic articles of its faith ;
- c) the seat of the church ;
- d) details of the authority of the church which acts on its behalf in the territory of the Czech Republic, including the means of its establishment and provisions for its dissolution, the length of the term of its members, the definition of their scope to act on its behalf of and to legally bind the church, and the authority of any other person who may have similar rights on behalf of the church ;
- e) the personal data of the members of the authority, provided the statutory authority has been established by the time of submitting the application ;
- f) the organisational structure of the church, including organs and other institutions, with distinction made between church legal entities and other legal entities established under other Czech law ; if such entities are included in the application, their means of establishment and ultimate liquidation must be presented, as well as the means of providing for a legal successor, the signatures of their statutory authorities, including details of their establishment and provisions for their recalling, the length of their term of office and details concerning if and to what degree they may act on behalf of other persons ;
- g) the means of establishing and removing its clergy ;
- h) the means of authorising the application and of making any changes to it ;
- i) the details of the relationship between the church and related church and religious societies located outside the territory of the Czech Republic ;
- j) the main principles of financial management of the church including, in particular, its means of obtaining financing and the authority of its organs and institutions to dispose of its property ;
- k) the means of dissolving the church and distributing the proceeds of its liquidation ; and
- l) the rights and duties of adherents of the church.

4. A Preparatory Committee may act on behalf of the church until the creation of its statutory bodies.

5. If, by the date of registration, an authority has not been established, the church shall submit the personal data of members of its authority within ten days of its establishment, in accordance with Para. 3, Letter e).

Section 11 - Application to be granted permission to exercise special powers

1. A registered church may submit an application to be granted permission to exercise special powers, provided that it :

- a) has been registered under this Act without interruption for a minimum of ten years as of the date of submission,
 - b) has published without interruption annual reports on its activities in calendar years for a minimum of ten years prior to the date of submission ; and
 - c) has performed in a proper manner its obligations toward the State and other third parties.
2. An authority of a registered church may submit an application for obtaining permission to exercise special powers.
3. An application to be granted permission to exercise special powers shall be either for permission for all special powers in accordance with Sec. 7, Para. 1, in its entirety or only for special powers in accordance with Sec. 7, Para. 1, Letters a) through e)
4. An application to be granted permission to exercise special powers, in accordance with Para. 7, Letters a) through e), shall include or specify :
- a) original signatures of adherents of the church, who shall be citizens of the Czech Republic or aliens with permanent residence in the Czech Republic, in an amount at least equal to one (1) person for every one thousand (1,000) Czech nationals of majority according to the most recent population census, plus their personal data in accordance with this Act, to be submitted on signature pages bearing identical text, stating the full name of the church, being signed only by adherents of the church, and bearing no signatures other than those of such adherents ;
 - b) a declaration that the activities of the church as a legal entity from the effective date of its registration to the then current date have not been in contradiction to conditions prescribed by this Act and that it has satisfied the requirements for obtaining special powers, in accordance with Para 1, Letter c) ; and
 - c) texts of its annual reports, in accordance with Para. 1, Letter b), and final accounts for the ten-year period prior to the submission of the application.
5. The application to be granted permission to exercise all special powers in accordance with Sec. 7, Para. 1, shall satisfy all requirements in accordance with Para. 4, and, in addition, must include a declaration, if applicable, that the obligation to maintain confessional confidentiality or an obligation analogous to such confidentiality has been a traditional component of the practice of the church for a period of at least the prior fifty years.

Section 12 - Application for registration of association of churches

1. An application for the registration of an association of churches shall include or specify :
- a) the name of the association of churches, which shall be different from the name of any other legal entity operating in the territory of the Czech Republic and from the name of any other legal entity submitting a request for registration ;
 - b) the seat of the association of churches ;
 - c) its Memorandum of Association comprising the names and seats of its founding churches ;
 - d) the by-laws of the association, which shall specify the objectives of the association of churches ; its rules for managing property rights ; its rules for joining and terminating its membership ; the rights and duties of its membership ; the statutory organ of the association of churches and other organs of the association ; the length of the term of office of officials of its organs ; the means of the election or appointment of said officials and the scope of their authorisation to act on behalf of the association ; and the means of dissolving the association and distributing the proceeds from its liquidation ; and
 - e) the personal data of persons (hereinafter “Preparatory Committee of Association”) authorised to act on behalf of the association of churches until the creation of its organs and specification of which of its members are authorised to act in the capacity of the Preparatory Committee.

2. The Memorandum of Association shall be submitted in the form of notaries record.
3. A Preparatory Committee of Association may submit an application for the registration of an association of churches. The signatures of the members of the Preparatory Committee of Association shall be officially authenticated.

Section 13 - Supplemental applications for registration of churches, associations of churches, and for granting of permission to exercise special powers

1. Should an application for the registration of a church or an association not fulfil, or should an application for obtaining special powers not fulfil all the requirements of this Act, the Ministry shall require supplemental documentation to be submitted by a date to be determined at its discretion but being at least one month after its having served notice of its decision.
2. Said notices shall be served :
 - a) in the matter of administrative adjudication regarding the registration of churches or the registration of associations of churches, only to the authorised representative of the Preparatory Committee or to the Preparatory Committee as a whole ; or
 - b) in the matter of administrative adjudication for obtaining permission to exercise special powers, to the statutory authority of the registered church.
3. Should the applicant not submit the required documentation by the stated deadline, the Ministry shall suspend administrative adjudication.

Section 14 - Ministerial procedure

1. The Ministry, in the process of registering a church or association of churches or in the process of granting permission to registered churches to exercise special powers shall, in accordance with Sec. 11, Para. 1 (hereinafter “application for registration”), verify :
 - a) that the application for registration has been submitted by a person who has fulfilled the conditions of this Act ;
 - b) that the application for registration has met the requirements of this Act ; and
 - c) in the instance of registering a church or in the instance of granting special powers, that the activities of the church are not in contradiction to its formal application or to the conditions of this Act.
2. Should the information in the application for registration, in accordance with Para. 1 above, conform to the actual state of affairs and should the conditions in accordance with Para. 1 above be fulfilled, the Ministry shall decide that the church or the association of churches is registered or that the church is granted permission to exercise special powers.
3. Should the information in the application for registration, in accordance with Para. 1 above, not conform to the actual state of affairs or should the conditions in accordance with Para. 1 above not be fulfilled, the Ministry shall decide to refuse the registration of the church or the association of churches or the granting of permission to exercise special powers in accordance with Sec. 11, Para. 3.
4. The registration of a church and the granting of permission to exercise special powers shall be recorded in the Registry of registered churches on the date when the decision to register or to grant permission becomes effective.
5. The registration of an association of churches shall be recorded in the register of associations of churches on the date when the decision to register becomes effective.
6. Formal notification of a decision to :
 - a) register a church or an association of churches shall be served either to a member of the

Preparatory Committee who is authorised to act on its behalf or to the Preparatory Committee in its entirety ; or

b) grant permission to exercise special powers shall be served to the authority of the registered church.

Section 15 - Registration of modifications

1. The formal application of a church, a Memorandum of Association of churches and its respective name, seat and by-laws shall also be registered. Applications to modify such information shall be submitted within ten days after such changes have been put into effect.

2. An application to modify a formal application of a church or a Memorandum of Association of churches shall include the entire text of the relevant revisions.

3. Changes in the membership of the authorities of registered churches or statutory authorities of associations of churches or in the personal data of members of authorities or statutory authorities are not subject to registration. Such changes shall be recorded in accordance with Para. 5 below.

4. The relevant authorities of a church or a statutory authority of an association of churches, acting in accordance with their respective by-laws and those of their related church or churches, shall give notice to the Ministry of any changes in accordance with Para. 3 above, including documentation empowering said individuals, within ten days after such changes have been effected.

5. The Ministry shall record changes in accordance with Para. 3 above in the register of registered churches or in the register of associations of churches, respectively, within five business days of receipt of the complete revised application. In the event such an application is incomplete, the Ministry shall notify in writing the respective church or association of churches of said deficiency within five business days of its receipt, and the church or association of churches shall provide the Ministry with the required documentation within ten days from receipt of said notification.

Chapter IV - Church legal entities

Section 16 - Recordation of church legal entities

1. An application to record an organ of a registered church, orders or other church institutions as church legal entities shall be submitted by the authority of the respective registered church corresponding to its formal application in accordance with Sec. 10, Para. 1.

2. An application to record a church legal entity in accordance with Para. 1 above shall include or specify :

a) documentation relating to the establishment of the authorised body of the respective church corresponding to its formal application ;

b) specification of its activities and its statutes, if applicable ;

c) its name, which shall be different from the name of any other legal entity operating in the territory of the Czech Republic or from the name of any other legal entity submitting a request for recordation ;

d) its seat in the territory of the Czech Republic ;

e) specification of its statutory authority, and

f) the personal data of the members of its statutory authority.

3. A registered church shall submit its application to record a church legal entity, in accordance with Para. 1 above, within ten days of its establishment. The Ministry shall record said church legal entity in the register of church legal entities within five business days of

receipt of the application. Official recordation shall be effective from the date of its establishment by the registered church.

4. Should a registered church not meet the deadline stipulated in Para. 3 above, recordation shall be effected on the day of the receipt of the application by the Ministry in accordance with Para. 1 above.

5. Should an application in accordance with Para. 1 above not meet all the requirements stipulated in Para. 2 above, the Ministry shall advise the submitting authority of the respective registered church of same within ten business days of receipt of said application. Said authority shall then have thirty business days within which to comply and re-submit the revised application in conformance with Para. 2 above. Should this latter deadline not be met, the Ministry shall discontinue administrative action in the matter.

Chapter V - Registers of churches, associations of churches, and church legal entities

Section 17 - Common provisions for registers of churches, associations of churches, and church legal entities

1. The Ministry shall administer the register of churches, the register of associations of churches, and the register of church legal entities, in which information shall be recorded in accordance with the Act. The Registers shall include documentation which has been submitted by registered churches and associations of churches in accordance with this Act.

2. The contents of said registers are open to public inspection except certain personal data of individuals ; namely, their addresses of permanent residence and their personal identity numbers, or their nationality and the numbers of their residence permits, where applicable. The collection of documents pursuant to Sec. 10, Para. 2 Letter c) and Sec. 11, Para. 4 Letter a) shall not be open to public inspection.

3. The public shall have the right to inspect and extract information contained in said registers. The public may, upon written application, make copies, take extracts or receive confirmation of certain records or of the existence of certain information contained in the register. The Ministry, only upon certification of legal interest, shall provide contents of the registers which are not open to public inspection.

4. Matters recorded in registers pursuant to Para. 1 are public record from their date of recordation. A recorded entity may not dispute the veracity and accuracy of information contained in third party actions should the third party have obtained said information from the registers.

5. Matters recorded in registers pursuant to Para. 1 on which the Ministry has made the decision to record shall be effective on the date the decision was made. Matters and subsequent modification which the Ministry has not decided shall be recorded on the appropriate day as determined by this Act.

6. The Ministry shall assign a company registration number to a registered church, an association of churches, or a church legal entity during the recordation of said legal entity pursuant to Para. 1.

Section 18 - Register of registered churches

1. The following information shall be recorded in the register of registered churches :

- a) the name and seat of the registered church with the date and number of registration ;
- b) the name and seat of the authority of the registered church ;
- c) the personal data of the members pursuant Sec. 10, Para. 3, Letter d) ;
- d) the company registration number of the registered church ;

- e) the granting of permission to exercise special powers, with the date and number of registration, and an indication if the church was granted all special powers, pursuant to Sec. 7, Para.1, or only certain special powers, pursuant to Sec., 7, Para.1, Letters a) through e) ;
 - f) the date of de-registration of the church, if applicable, the date of its entry into liquidation and the personal data of the liquidator, the bankruptcy order and the personal data of the official receiver, the rejection of an application for bankruptcy proceedings due to insufficient assets, the date of initiation of settlement proceedings, and the number of the decision on these matters ; and
 - g) information identifying the legal successor to the church, if applicable.
2. In addition to Para. 1, the register shall contain a collection of documents, including documents submitted with the application for the registration of a church, in the application for modifications and related ministerial decisions.

Section 19 - Register of associations of churches

1. The register of associations of churches shall include the following information :
- a) the name and seat of the association of churches with the date and number of registration ;
 - b) the names of the members of the association of churches and their seats ;
 - c) the name and seat of the statutory authority of the association of churches ;
 - d) the personal data of the members of the statutory authority of the association of churches ;
 - e) the company registration number of the association of churches ;
 - f) the date of de-registration of the association of churches, the date of its entry into liquidation and the personal data of the liquidator, the bankruptcy order and the personal data of the official receiver, the rejection of an application for bankruptcy proceedings due to insufficient assets, the initiation of settlement proceedings, and the number of the decision on these matters ; and
 - g) information identifying the legal successor to the association of churches, if applicable.
2. In addition to Para 1, the register shall contain a collection of documents, including documents submitted in the application for the registration of a association of churches, in the application for modifications and the decisions of the Ministry.

Section 20 - Register of church legal entities

1. The following information shall be recorded in the register of church legal entities :
- a) the name of the church legal entity with the date and number of recordation ;
 - b) the seat of the church legal entity in the territory of the Czech Republic ;
 - c) the name of the statutory authority of the church legal entity ;
 - d) the personal data of the members of the statutory authority of the church legal entity ;
 - e) the company registration number of the church legal entity ;
 - f) the date of de-recordation of the church legal entity, the date of its entry into liquidation and the personal data of the liquidator, the bankruptcy order and the personal data of the official receiver, the rejection of an application for bankruptcy proceedings due to insufficient assets, the initiation of settlement proceedings, and the number of the decision on these matters ; and
 - g) information identifying the legal successor to the church legal entity, if applicable ; and
 - h) the winding-up of the church legal entity.
2. In addition to Para 1, the register will contain a collection of documents, including documents submitted in the application for the registration of a church legal entity, in the application for modifications and the decisions of the Ministry.
3. Data and modifications pursuant to Para. 1 Letter d) which are not entered into the register

at the request of the church authority shall be replaced in the register by the name of the authority, which shall maintain such information in accordance with Sec. 17.

Chapter VI - Dissolution and winding-up of registered churches, associations of churches, church legal entities, and revocation of permission for registered churches to exercise special powers

Section 21 - Revocation of permission to exercise special powers

1. The Ministry shall initiate its procedure to revoke permission to exercise special powers :
 - a) should a registered church breach in a significant manner or recurrently its obligations towards the State and other third parties ;
 - b) *should a registered church fail to publish an annual report pursuant to Sec. 7, Para.3 ; or²*
 - c) in the event an authority of state administration, in accordance with its competence under law, shall substantiate a charge against a registered church stating that it has breached, in a significant manner or recurrently through its actions, its obligations to said state administration under law or special agreement.
2. The Ministry shall terminate the procedure under Para. 1, to revoke its permission for a registered church to exercise special powers should the reason for having initiated the procedure cease to exist, or should the registered church substantiate in a written statement that through its efforts the reasons for having initiated the procedure have ceased to exist to the mutual satisfaction of persons materially affected by its actions.
3. The Ministry's decision to revoke permission for a registered church to exercise special powers shall apply to all special powers granted pursuant to Sec. 7, Para.1.
4. The Ministry's decision to revoke permission for a registered church to exercise special powers shall become effective on the date it transmits a letter of advice to the Ministry of the Interior.

Section 22 - De-registration of churches and associations of churches

1. The Ministry shall initiate its procedure to de-register a church or an association of churches :
 - a) upon the application from a registered church to be de-registered, or upon the application from an association of churches to be de-registered ;
 - b) should a bankruptcy proceeding be cancelled upon the fulfilment of a distribution schedule, or should a bankruptcy proceeding be cancelled because the bankrupt's assets are deemed to be insufficient to cover the costs of bankruptcy proceedings, or should a bankruptcy petition be rejected on the grounds of insufficient property ;
 - c) should the activities of a registered church or an association of churches be in violation of the law ; or
 - d) should the authority of a registered church or the statutory authority of an association of churches not be established during a two-year period, or should a former authority or statutory authority, respectively, not be replaced during the two-year period following its cessation.
2. In the event of illegal activities pursuant to Para. 1, Letter c), the Ministry shall, prior to initiating de-registration proceedings, instruct the registered church or association of churches to cease and desist from engaging in such unauthorised activities. Should the registered church or association of churches continue to engage in said activities, the Ministry shall initiate its procedure for de-registration.

3. In the event of Para. 1, Letter d), the Ministry shall proceed in the same manner as indicated in Para. 2.

Section 23 - Procedure pursuant to existing law

The liquidation of a registered church, an association of churches, or a church legal entity pursuant to this Act shall follow appropriate existing law, unless this Act provides otherwise.

Section 24 - Procedure for the de-registration of churches and associations of churches

1. The registration of a church or an association of churches is terminated when the Ministry's decision to de-register becomes effective.
2. Upon the de-registration of a church, the church and all of its recorded church legal entities shall be liquidated, unless this Act shall provide otherwise.
3. The dissolution with full liquidation of a church which has been de-registered pursuant to Sec. 22, Para. 1., Letter a), shall not be required should the transfer of the rights and obligations of its recorded church legal entities be evidenced by written agreement with another registered church for the devolution of said rights and obligations.
4. The liquidation of an association of churches, which has been de-registered pursuant to Sec. 22, Para. 1, Letter a), shall not be required should the transfer of the rights and obligations of its recorded church legal entities be evidenced by written agreement with another registered association of churches for the devolution of said rights and obligations.
5. Liquidators shall notify the Ministry of the conclusion of liquidation proceedings within five business days of said conclusion.
6. The net proceeds from a liquidation pursuant to Para. 2, shall be distributed to another registered church designated in the formal application of the liquidated church. Should such formal application not include such a designation, should a designated church have been de-registered, or should a designated, registered church refuse said net proceeds, the net proceeds shall accrue to the State, which shall use the net proceeds for the benefit of other registered churches.

Section 25 - De-registration of registered churches or associations of churches

1. A registered church or an association of churches officially discontinues as a legal entity as of the date of its removal from the respective register in accordance with Sec. 18, Para.1, Letter f), or Sec. 19, Para.1, Letter f) of this Act.
2. The Ministry shall perform such removal pursuant to the previous paragraph within five business days after receipt of official notice from a liquidator that a liquidation has been concluded, or, in the event of no liquidation pursuant to this Act, on the date when a decision on de-registration shall become effective.

Section 26 - De-recording of church legal entities and their dissolution

1. The Ministry shall de-record a church legal entity :
 - a) upon the application of a registered church, within five business days from receipt of said application ;
 - b) on its own initiative, should it discover that a church legal entity has acted contrary to its defined activities as stated in its application for recordation pursuant to Sec. 15, Para. 4, or

- has acted in violation of the law, and should the relevant authority of the registered church not remedy such matters after notification of same by the Ministry, such de-recording becoming effective on the date when the decision to de-record was made ;
- c) on its own initiative, should the church which applied for its recording be de-registered, such de-recording becoming effective on the date when the decision to de-register the church becomes effective pursuant to Sec. 24, Para.3 ; or
- d) should the property of a church legal entity be adjudicated in a bankruptcy order, or should a bankruptcy proceeding be cancelled upon the fulfilment of a distribution schedule, or should a bankruptcy proceeding be cancelled because the bankrupt's assets are deemed to be insufficient to cover the costs of bankruptcy proceedings, or should a bankruptcy petition be rejected on the grounds of insufficient property.
2. A church legal entity is discontinued at the time of its removal of its recording from the register of church legal entities.
3. Should a church legal entity be discontinued prior to its dissolution with liquidation or without liquidation, its property and obligations shall be transferred to the church or another church legal entity.
4. Should the assets of a church legal entity be insufficient to cover the costs of its liquidation, the church which proposed the recording of the church legal entity shall guarantee such obligations.
5. Should a church legal entity be wound-up without liquidation, and should it not enter into bankruptcy proceedings, the official date of its winding-up shall be the same as the date of its removal from the register of church legal entities.

Chapter VII - Common, transitional, enabling and repealing provisions

Section 27 - Common provisions

1. The general rules for administrative procedure shall be followed, unless this Act provides otherwise.
2. Applications pursuant to this Act shall be submitted as written documents in two original copies.
3. Applications pursuant to this Act shall be submitted in Czech. Documents in languages other than Czech shall be translated into Czech and shall be officially verified, unless provided otherwise by international treaty.
4. Church receipts are, in particular :
 - a) the contributions of individuals and legal entities ;
 - b) proceeds from the sale or lease of its chattels and real and intangible property ;
 - c) interest from deposits ;
 - d) gifts and inheritances ;
 - e) collections and benefits in accordance with certain laws ;
 - f) borrowings and credits ;
 - g) proceeds from business activities or other gainful employment ; and
 - h) grants.
5. The scope of church business activities and other gainful employment shall be specified in the church's formal application. The business activities and other gainful employment of the church shall comprise its only supplemental gainful activity and any such earnings shall be used only for fulfilling the objectives of church activities *and gained profits can be used only to fulfilment of aims of activity of church and religious society.*³
6. Churches shall maintain financial records in accordance with the law.
7. The Ministry shall assign a company registration number only to legal entities established

pursuant to this Act. The assignation and de-assignation of company registration numbers shall be administered in accordance with the law.

8. The Ministry may, with the concurrence of the Government, make an exception to this Act and grant permission to exercise special powers, pursuant to Sec. 7, Para.1, to churches which represent significant world denominations with long-standing traditions and operating in the territory of the Czech Republic as registrants pursuant to this Act. In such instances, the pre-conditions pursuant to Sec. 11, Paras. 1 and 4, shall not be required. Such an application to be granted permission to exercise special powers shall be submitted by a registered church which has been performing in a proper manner its obligations towards the State and other third parties. Exceptions may be made to grant such powers during the first five years from the effective date of this Act.

9. The Ministry shall transmit in writing to the Czech Statistical Office data regarding legal entities within thirty business days of their recordation in the register pursuant to Para. 1, in such form and content as required for the administration of statistical records.

Section 28 - Transitional provisions

1. Churches registered on the effective date of this Act shall be deemed as registered pursuant to this Act. A list of such churches is included as an addendum to this Act. The scope of permission to exercise special powers pursuant to Sec. 7, Para. 1, which said churches have been granted to the effective date of this Act, shall remain in full force and effect.

2. Special powers may be exercised under current regulations until new regulations pursuant to Sec.7, Para. 2, shall become effective. Agreements permitting such powers of registered churches, which have been concluded prior to the effective date of this Act, shall remain valid until this time.

3. Church legal entities, which were recorded as of the effective date of this Act, shall be held as recorded pursuant to this Act. The dates of their recordation in accordance with prior law shall remain valid.

4. A registered church pursuant to Para. 1, shall be required to provide the Ministry with required documentation pursuant to this Act for its registration or recordation within one year of the effective date of this Act. Should a registered church not provide such documentation, the Ministry shall notify the church of said deficiency and require receipt of said documentation by a date no earlier than thirty days from the date of its notice. Should the church not provide said documentation by this deadline, the Ministry may by virtue of insufficient documentation initiate its procedure to de-register.

5. *A registered church shall be required to provide the required information pursuant to this Act with respect to its recorded church legal entities within one year of the effective date of this Act from its authority, which for these purposes is that which has been identified in its formal application. Should the registered church not provide such documentation, the Ministry shall notify the church of said deficiency and require receipt of said documentation by a date no earlier than thirty days from the date of its notice. Should the church not provide said documentation by this deadline, the Ministry may by virtue of insufficient documentation initiate its procedure to de-record. A church legal entity which has been established for a minimum of fifty years, may, in substitution of documentation regarding its establishment pursuant to Sec. 16, Para. 2, submit an appropriate affidavit from the relevant church.*⁴

6. The Ministry shall conduct within two years of the effective date of this Act a review of company registration numbers assigned to legal entities pursuant to this Act and shall ensure that all assignations and changes made in accordance with the law are correct.

Section 29 - Enabling provision

The Ministry shall, by means of decree, stipulate the terms and conditions for the administration of the register of registered churches, the register of associations of churches, and the register of church legal entities, together with specimen examples of abstracts for registration and recordation pursuant to this Act.

Section 30 - Repealing provisions

The following laws shall be repealed :

1. Act No. 308/1991 Coll., on the Freedom of Religious Faith and the Position of Churches.
2. Act No. 161/1992 Coll., on Registration of Churches and Religious Societies.

Section 31 to section 35 (part 2 through part 6)⁵

PART SEVEN Effect

Section 36

This Act shall become effective on the date of its publication.

Appendix to the act No. 3/2002 Coll.

The list of registered churches and religious societies in the Czech Republic

1. Apostolic Church
2. Baptist Union in the Czech Republic
3. Church of the Seventh-day Adventists
4. Brethren Church
5. Czechoslovak Hussite Church
6. Church of Jesus Christ of Later-day Saints
7. Greek Catholic Church
8. Roman Catholic Church
9. Evangelical Church of Czech Brethren
10. Evangelical Church of the Augsburg Confession in the Czech Republic
11. United Methodist Church
12. Federation of Jewish Communities in the Czech Republic
13. Unity of Brethren
14. Open Brethren
15. Lutheran Evangelical Church of the Augsburg Confession in the Czech Republic
16. Religious Society of the Czech Unitarians
17. Religious Society of Jehovah's Witnesses
18. New Apostolic Church in the Czech Republic
19. Orthodox Church in Czech Lands
20. Silesian Evangelical Church of the Augsburg Confession
21. Old Catholic Church in the Czech Republic

1. Alinéa 2 abrogé par la décision de la Cour constitutionnelle tchèque Pl. Us 6/02 (4/2003 Sb.)

2. b) abrogé par la décision de la Cour constitutionnelle tchèque Pl. Us 6/02 (4/2003 Sb.).

3. Disposition en italique abrogée par la décision de la Cour constitutionnelle tchèque Pl. Us 6/02 (4/2003 Sb.).

4. Alinéa 5 abrogé par la décision de la Cour constitutionnelle tchèque Pl. Us 6/02 (4/2003 Sb.).

5. Les parties 2 à 5 modifient les textes suivants en remplaçant le terme « church » par « church with permission to exercise special powers » : Act. No. 564/1990 Coll., on public service and self-administration in educational system (Sec. 10, Para. 1), Act No. 169/1999 Coll., on execution of imprisonment punishment and on the amendment of related acts (Sec. 20, Para. 3), Act No. 293/1993 Coll., on execution of detention (Sec. 15, Para. 2), Act. No. 218/1949 Coll., on financial security of churches and religious societies by the State (Sec. 1, Para. 1 and Sec. 8, Para. 1). La partie 6 modifie l'Act No. 140/1961 Coll., Penal law (Sec. 168) extends penal law conformément à la Sec. 7, Para. 1, Letter f).

(Traduction et notes : Ministère de la Culture de la République tchèque)