Religious communities in Hungary are factors of outstanding importance for creating communities and perpetuating values in society. In addition to their religious activities, churches and religious communities play a significant role in the country's and the nation's life through the instructive, educational, higher educational, healthcare, charity and social work they undertake; the family, child and youth protection services they provide, as well as through cultural and environmental protection, sports and other activities, and by nurturing national identity. Hungary also recognizes and supports the activities of churches and religious communities in playing a pivotal role in the life of Hungarian communities abroad.

Parliament

– In order to guarantee freedom of conscience and religion, to ensure the autonomy of religious communities as a guarantee of the respect for the beliefs of others, and to regulate relations between the churches and the State;
– Having regard to the Universal Declaration of Human Rights, to the Convention on the Protection of Human Rights and fundamental freedoms, and to international covenants drawn up in relation to the fundamental right to religious freedom and the freedom of conscience, and to the fact that according to Article 17 of the Treaty on the Functioning of the European Union, the European Union respects and does not prejudice the status of churches and religious communities in the Member States;
– In accordance with the Fundamental Law, and with regard to the constitutional requirement to separate the operation of the State and the church, but properly enforcing the principles of working together to their mutual benefit;
– Continuing the tradition embodied in the acts ensuring religious freedom;
– Having regard to the ideological neutrality of the State and to the endeavors to ensure the peaceful coexistence of denominations;
– Respecting the agreements concluded with religious communities;
– Recognizing that the key to promoting the common good is respect for the dignity of the human being, which allows not only natural persons and families, but also religious communities to freely fulfill their mission;
– Having special recognition of the outstanding role of the churches which have had constant determining significance in the history and culture of Hungary

in order to implement the Fundamental Law, and on the basis of Paragraph (5) of Article VII of the Fundamental Law, adopts the following Act:

CHAPTER I

RIGHT TO FREEDOM OF CONSCIENCE AND RELIGION

Section 1
(1) Every person shall have the right to freedom of conscience and religion, regardless of the legal form it may take.
(2) The right to freedom of conscience and religion shall include the freedom to choose or change one's religion or other belief; and the freedom of every person to manifest, practice, teach, or abstain from manifesting his religion or other belief through religious acts, rites or otherwise, either individually or jointly with others, either in the public domain or in his private life.

(3) Nobody shall be advantaged or disadvantaged because of the choice, acceptance, manifestation or profession of his conscientious or religious belief, or because of changing or practicing his conscientious or religious belief.

Section 2
Parents and guardians shall have the right to decide on the moral or religious education and religious schooling of their minor children, and to provide for it accordingly.

Section 3
(1) The exercise of the freedom of conscience and religion shall also be made possible for those provided for in educational, healthcare, social, family, child or youth protection institutions, as well as for those detained in prison, both at individual and community level.

(2) The right to freedom of conscience and religion shall be freely exercised by those serving in law enforcement bodies as specified in the act on the legal status of the professional staff of organizations that perform law enforcement tasks, the Hungarian Defense Forces and the National Military Security Service during the course of their service, in accordance with the organization’s operating policy and with meeting the obligation of national defense.

Section 4
The right to freedom of conscience and religion may also be manifested through means of communication.

Section 5
(1) Public authorities may not collect special data in connection with the right to freedom of conscience and religion. Special data recorded by public authorities at the entry into force of this Act in connection with the freedom of conscience and religion may only be transferred or disclosed with the consent of the data subject, or, in the case of his death, with the consent of his descendent.

(2) In a census, data in connection with the right to freedom of conscience and religion may be collected on a non-compulsory basis and in a way that cannot be used for identification.

CHAPTER II
LEGAL STATUS OF RELIGIOUS COMMUNITIES

1. General rules of religious activities and the legal status of religious communities

Section 6
(1) For the purposes of this act, a religious community shall be understood as any community of natural persons, regardless of its organizational structure, legal personality or name, that was established for the purpose of practicing a religion and its primary activity is a religious activity.

Section 7
(1) A religious community may operate as an organization with or without legal personality.

(2) Religious communities that have legal personality are:
   a) religious associations
   b) registered churches and
   c) certified churches

Section 7/A (1) Religious communities may freely determine, in accordance with the religious beliefs of their members, the framework and rules of their religious activities, as well as their organizational structure and name.

(2) Religious communities are engaged in activities that are linked to a worldview which is directed towards the transcendental, has a system of faith-based principles, the teachings of which are directed towards existence as a whole, and which embraces the entire human personality through specific codes of conduct (hereinafter: religious activity).

(3) The following shall not be considered as religious activities per se:
   a) political and lobbying activities;
   b) psychic or parapsychic activities;
   c) medical activities;
   d) business and entrepreneurial activities;
   e) instructive activities;
   f) educational activities;
   g) higher educational activities;
   h) healthcare activities;
   i) charity activities;
   j) family, child or youth protection activities;
   k) cultural activities;
   l) sports activities;
   m) animal protection, environmental protection or nature conservation activities;
   n) data control activities which go beyond data processing necessary for religious activities;
   o) social work activities.

(4) A religious community may only conduct religious activities that do not go against the Fundamental Law, do not conflict with rules of law, and do not violate the rights and freedoms of other communities.

Section 7/B
Religious communities may designate themselves as churches in their name and in any reference to their activities for the purpose of self-definition, with a content that is based on their own faith-based principles.

Section 8
(1) The State may neither operate nor establish any organ for controlling or monitoring religious communities.

(2) No state power may be used to enforce decisions based on the principles of faith, the internal laws, bylaws, or the rules of organization and operation of a religious community, or other rules equivalent to them (together hereinafter referred to as “internal rules”); public authorities may not examine such decisions. Public bodies may not modify or override decisions made by a religious community based on
internal rules, and they shall have no competence to adjudicate disputes arising from internal legal relationships not regulated by rules of law.

Section 9
(1) The State and religious communities with legal personality shall cooperate in promoting the public good. The State may enter into agreements with religious communities with legal personality to preserve historical and cultural values and maintain pedagogical instructive, educational, higher educational, healthcare, charity, social, family, child or youth protection, as well as cultural and sports institutions (hereinafter referred to as “public interest activities”) by taking into account their historical and social role, social acceptance and embeddedness, level of organization, their experience obtained in the course of the public interest activities they traditionally perform and – in line with the characteristics of the public service activities performed in cooperation with the State – their ability to perform such tasks.

(2) The State may enter into a cooperation agreement with certified churches for the long-term performance of key public interest activities as specified in paragraph (1). The cooperation agreement shall be proclaimed by law.

2. Religious Associations

Section 9/A
(1) Natural persons who share the same faith-based beliefs may establish religious organizations for the purpose of practicing their religion and performing religious activities, in accordance with the act on the right of association, non-profit status and the operation and funding or civil society organizations.

(2) The rules pertaining to associations shall be applicable to religious associations, with the differences stipulated in this act.

Section 9/B
The bylaws of religious associations may determine in departure from the laws pertaining to associations
  a) the manner of establishing membership and practicing membership rights, and
  b) the scope, tasks and competence of persons who have a legal relationship with the religious association and are entitled to
     ba) make and monitor internal decisions related to operation, and
     bb) administer the affairs of and represent the association.

Section 9/C
(1) Religious associations may collect donations to ensure their directly faith-related operation in respect of which they are entitled to issue a certificate in accordance with the laws on corporate income tax, dividend tax and personal income tax.

(2) The State may enter into a fixed-term agreement with religious associations for the provision of public-interest tasks and to support religious activities. In the framework of the agreement for the provision of public-interest activities, the State may provide a budgetary subsidy for the provision of public-service activities.
3. Registered Churches

Section 9/D
(1) A religious association shall be registered, upon request, as a registered churches if
   a) it has at least one thousand registered members who have their domicile or residence in
      Hungary or in the 3 year period prior to the request for registration at least four hundred private
      individuals per year on average have offered it a portion, specified in a separate act, of their
      paid personal income tax, and
   b) it has been operating as a religious association for at least 5 years.
(2) Registered churches may collect donations to ensure their directly faith-related operation in respect
    of which they are entitled to issue a certificate in accordance with the laws on corporate income tax,
    dividend tax and personal income tax.
(3) Registered churches are entitled, for the purpose of supporting their faith-related activities, to a
    portion of the paid personal income tax of private individuals, offered and specified in a separate act.

(4) The State may enter into a fixed-term agreement with registered churches for the provision of
    public-interest tasks and to support religious activities. In the framework of the agreements, registered
    churches may receive tax exemptions and other, similar, benefits as specified in a separate act.
(5) The State may provide a subsidy for the provision of the public interest tasks of registered churches
    pursuant to a separate agreement, in the same amount as the subsidy provided to state and municipal
    institutions that perform such activities.
(6) Continuous operation as a church pursuant to Act IV of 1990 on the freedom of conscience and
    religion and on churches, as an association conducting religious activities as a primary purpose or as an
    organization conducting religious activities pursuant to Act CCVI of 2011 counts towards the length of
    period of operating as a religious association if on the day preceding the going into effect of Act ... of
    2015 on the amendment of Act CCVI of 2011 on the right to freedom of conscience and religion and the
    legal status of churches, denominations and religious communities of Hungary the religious community
    was listed in the registry of organizations that conduct religious activities.

3/A. Certified Churches

Section 9/E
(1) A religious association – upon its request – shall be registered as a certified church if
   a) it has at least ten thousand registered members with a domicile or residence in Hungary
      or in the 5 year period prior to the request for registration at least four thousand private
      individuals per year on average have offered it a portion, specified in a separate act, of their
      paid personal income tax, and
   b)
      ba) it has been operating as a religious association for at least 20 years, or
      bb) it has been operating internationally for at least 100 years in an organized manner.
(2) A registered church – upon its request – shall be registered as a certified church if
a) it has at least ten thousand registered members with a domicile or residence in Hungary or in the 5 year period prior to the request for registration at least four thousand private individuals per year on average have offered it a portion, specified in a separate act, of their paid personal income tax, and

b) it has been operating as a registered church for at least 15 years, or

bb) it has been operating internationally for at least 100 years in an organized manner.

(3) International operation as set forth in paragraph (1) point b) sub-point bb) and paragraph (2) point b) sub-point bb) must be determined on the basis of

a) a certificate issued by churches that have church status in at least two countries and profess the same faith-based principles,

b) a certificate of membership in a confederation issued by a confederation of churches or member churches that operate in at least two countries and profess the same faith-based principles, or

c) a certificate issued by a world church organization of member churches that operate in at least two countries.

(4) Continuous operation as a church pursuant to Act IV of 1990 on the freedom of conscience and religion and on churches, as an association conducting religious activities as a primary purpose or as an organization conducting religious activities pursuant to Act CCVI of 2011 counts towards the length of period of operating as a religious association or registered church if on the day preceding the going into effect of Act ... of 2015 on the amendment of Act CCVI of 2011 on the right to freedom of conscience and religion and the legal status of churches, denominations and religious communities of Hungary the religious community was listed in the registry of organizations that conduct religious activities.

Section 9/F

(1) The State supports the religious activities and public interest activities of certified churches if they perform the tasks of the State or if they concluded an agreement with the State.

(2) Certified churches shall receive tax exemptions, other similar benefits, as specified in a separate act, as well as budgetary subsidy for their faith-based and public interest activities.

(3) Certified churches are entitled to a budgetary subsidy for the provision of public interest tasks, as specified in a separate act, in the same amount as the subsidy provided to state and municipal institutions that perform such activities.

(4) Certified churches are entitled to a portion of the paid personal income tax of private individuals, offered and specified in a separate act, and to the supplementation thereof by the State.

(5) Certified churches may collect donations to ensure their directly faith-related operation in respect of which they are entitled to issue a certificate in accordance with the laws on corporate income tax, dividend tax and personal income tax.

3/B. Ecclesiastical Legal Persons

Section 10.

Certified and registered churches are considered ecclesiastical legal persons (hereinafter, for the purposes of this section, “church”), as well as the internal ecclesiastical legal persons thereof.
Section 11
(1) Units, organizations or institutions of a church that have legal personality according to the church’s internal rules shall qualify as legal persons (hereinafter referred to as “internal ecclesiastical legal person”).
(2) The internal ecclesiastical legal person shall operate in accordance with the internal rules of the church and shall represent the church in the relationships determined in the internal rules of the church. The same rules are applicable, as appropriate, to the internal ecclesiastical legal person as the church.
(3) An institution performing public interest tasks may be considered an internal ecclesiastical legal person pursuant to the internal rules of the church. Corporations, foundations and associations established by the church shall not be considered internal ecclesiastical legal persons.

Section 12
The internal rules of the church may define, in departure from the general rules set forth by law with respect to legal persons, the rules applicable to
   a) churches and internal ecclesiastical legal persons, in terms of their
      aa) organization and representation,
      ab) guarantees of lawful operation,
      ac) transformation, merger, demerger and termination without a legal successor, and
   b) the establishment of an internal ecclesiastical legal person.

CHAPTER II/A
PERSONS IN THE SERVICE OF RELIGIOUS COMMUNITIES WITH LEGAL PERSONALITY

Section 13
(1) Church personnel is a natural person specified in the internal rules of a certified or registered church who is in the service of the certified or registered church and performs church services in the framework of a special church service relationship, an employment relationship or any other legal relationship.
(2) Church personnel shall not be obliged to disclose the information affecting personality rights to public authorities which they become aware of in the course of their faith-related service.
(3) Church personnel shall be given enhanced protection by the law on minor offences and by criminal law.

Section 13/A
(1) Members of a religious association that perform religious activities professionally are natural persons that serve the religious association in the framework of an employment relationship.
(2) Section 13 (2) and (3) shall be applicable to members of a religious association that perform religious rituals professionally.

CHAPTER III
REGISTRATION OF RELIGIOUS COMMUNITIES WITH LEGAL PERSONALITY AND OF ECCLESIASTICAL LEGAL PERSONS

4. Registering religious communities with legal personality
Section 14
(1) The Municipal Court of Budapest (hereinafter “court”) shall have exclusive competence for registering religious associations.
(2) Based on the request for registration, the Court only examines that
a) the representatives of the organization have declared that the organization was founded for the purpose of conducting religious activities and this is apparent from the bylaws,
b) the activities that the organization wishes to perform are not in conflict with section 7/A,
c) at least ten members declared that the organization shall be established for religious purposes and accepted its bylaws, and
d) the organization has at least ten natural person members who live or reside in Hungary, and the bylaws prohibit membership to non-natural persons.
(3) The court may reject the request for registration only if the organization fails to satisfy any of the conditions listed in paragraph (2), points a)-d).

Section 15
(1) Certified and registered churches (for the purposes of this section, hereinafter “applicants”) shall be registered by the court.
(2) The court shall register the applicant upon its request if
a) the applicant performs primarily religious activities and has faith-based principles and rituals that comprise the essence of its teachings,
b) the conditions set forth in section 9/D (1) and in Section 9/E are satisfied,
c) the applicant declares that its activities and bylaws are not in conflict with section 7/A,
d) the applicant does not pose a risk in terms of national security, and
e) in the 5 year period before the submission of the application the applicant did not sustain any legal prejudice on the grounds of the repeated violation of accounting and management rules.

Section 15/A
(1) The court shall make a decision about the registration, the cancellation of registration or the rejection of the request or claim no later than within sixty days after the receipt of the request specified in section 14 (2) and section 15 (2) and of the claim specified in section 28 (1)-(2). The court shall ensure by this deadline that the resolution ordering, rejecting or cancelling the registration is delivered to the applicant, the prosecutor and the minister responsible for coordinating church relations.
(2) Any change in the registered data must be reported within fifteen days of the change.
(3) The applicant’s request for registration shall be rejected if it does not satisfy the conditions set forth in section 14 (2) or section 15 (2).
(4) If the applicant’s request for registration is rejected, the request specified in section 14 (2) or section 15 (2) cannot be submitted again within a year.

Section 16
(1) An appeal may be submitted against the resolution ordering, rejecting or cancelling the registration of the applicant by
   a) the applicant’s representative
   b) the representative of an already registered or certified church, and
   c) the prosecutor.
(2) Within 15 days after the resolution ordering, rejecting or cancelling the registration becomes final, the court shall ensure that the resolution is delivered to the applicant, the prosecutor, and the minister responsible for coordinating church relations.

**Section 17**
The data of the registry specified in section 15 (1) are public.

**Section 18**
(1) Internal ecclesiastical legal persons are registered by the court upon the request of the representative of the registered or certified church as a whole or of its main decision-making body.
(2) The legal personality of non-registered internal ecclesiastical legal persons is certified by the representative of the registered or certified church as a whole or of its main decision-making body, or by the representative of the direct ecclesiastical supervisory body, as reported to the minister, of the given internal ecclesiastical legal person, or by the officer of the certified or registered church who is authorized to do so in accordance with the internal rules of the certified or registered church.
(3) The registered data of the internal ecclesiastical legal person are public.

**CHAPTER IV**
**OPERATION OF RELIGIOUS COMMUNITIES WITH LEGAL PERSONALITY**

6. Operation of religious communities with legal personality

**Section 19**
(1) Religious communities with legal personality operate in accordance with their own internal rules, faith-based principles and rituals.
(2) Religious communities with legal personality may participate in value-creating work for society; to this end they themselves, or an institution thereof created for this purpose, may perform public interest activities that are not reserved exclusively by law for the State or an institution thereof.
(3) Religious communities with legal personality perform public interest activities directly or through their institutions, in line with their identity, and for this purpose they may specify terms and conditions in respect of hiring, as well as the establishment, maintenance and termination of employment-related legal relationships that are justified with respect to the nature or content of a commitment to a given worldview, are necessary to preserve and practice such worldview and are proportionate thereto.
(4) Public interest activities that are performed by an organization established pursuant to Article VIII (2) or Article XII (1) of the Fundamental Law cannot be taken over, in the capacity of the joint and several legal successor of such an institution, by an already existing internal ecclesiastical legal person or one established for this purpose.
(5) Religious communities with legal personality may participate in civil law relationships without any restrictions, and in this context they are entitled to establish and participate in businesses and civil organizations.

**Section 19/A**
(1) The revenues of religious communities with legal personality shall consist primarily of the donations and other contributions of natural persons, legal persons and organizations without legal personality, as well as from the profit of such revenues.
(2) Religious communities with legal personality and internal ecclesiastical legal persons may collect donations.

(3) Religious communities with legal personality may receive funding, as specified in statutory regulations, from budgetary sub-systems, programs financed from EU funds or on the basis of international agreements, by way of application or outside the system of applications, on the basis of a specific decision.

(4) Religious associations shall keep a record of their revenues, and the utilization thereof, from funding that is provided for a purpose other than religious activities, in accordance with the accounting act and other statutory regulations pertaining to bookkeeping.

(5) The State Audit Office verifies the lawful use of funding that is provided to religious associations for a purpose other than religious activities.

Section 19/B

(1) The name, symbols, rituals and popular name of religious communities with legal personality are under enhanced legal protection.

(2) No one can use the name, symbols, rituals and popular name of religious communities with legal personality without the express written consent of the given religious community. Such use in the absence of an express written consent shall be considered unauthorized use.

Section 19/C

If an ecclesiastical person or a member of a religious association who performs religious activities professionally performs or provides services for someone other than a member of the religious community with legal personality and his/her activities are associated, either directly or indirectly, with the religious community with legal personality, he/she shall visibly display or make apparent the name of the given religious community with legal personality before performing or providing the service.

Section 19/D

A religious community with legal personality – to ensure, especially, that its rituals and its operation in accordance with its internal rules are undisturbed – shall receive enhanced protection in terms of offences and violations under criminal law for its church, any other place dedicated to religious practices and its cemetery.

Section 19/E

A religious community with legal personality shall participate in the course of the legislative process in commenting – in the manner specified by law – on draft legislation and legislative concepts that affect its legal status or operation.

7. Rules of operation of the ecclesiastical legal person

Section 20

(1) Certified churches and their internal ecclesiastical legal person, with respect to the public interest activities they perform themselves or through their institutions, shall be entitled to budgetary funds to the same extent as state and local government institutions performing similar activities. Registered churches and their internal ecclesiastical legal person, with respect to the public interest activities they perform themselves or through their institutions – pursuant to an agreement – shall be entitled to
budgetary funds to the same extent as state and local government institutions performing similar activities.

(2) With respect to the wages, working time and time off of employees who perform public interest activities at an ecclesiastical legal person that performs such activities, the provisions of the act on the legal status of public employees shall be applicable. Such employees shall be subject to the same central wage policy provisions as the employees of state or local government institutions, under the same terms and conditions.

(3) Ecclesiastical legal persons may receive tax relief or other benefits that fall within the same category.

Section 21

(1) Ecclesiastical legal persons may offer faith-based education – in the manner specified by law – in an instructional-educational institution operated by the state, the local government or an ethnic minority local government and in institutions of higher education operated by the state or the national ethnic minority self-government.

(2) The physical conditions of faith-based education and a time slot in the schedule that is not in conflict with any other instruction shall be ensured, as specified by law, by the instructional-educational institution or institution of higher education, while the instructor shall be provided by the ecclesiastical legal person.

(3) The costs of faith-based education shall be covered by the state in accordance with the law and/or an agreement concluded with the certified church.

Section 22

(1) Ecclesiastical legal persons, to reach their objectives, are entitled to conduct activities that do not qualify as business or entrepreneurial activities and to carry on business or entrepreneurial activities in addition to their primary religious activities even outside the framework set forth in section 19 (2).

(2) The following shall not qualify as business or entrepreneurial activities in respect of ecclesiastical legal persons:
   a) operation of an institution that serves for the purpose of religious activities;
   b) production and sale of publications or objects of piety which are necessary for religious life;
   c) sale of immaterial goods, objects or stocks serving exclusively for the purpose of religious activities, including the reimbursement of the cost of liturgical clothes;
   d) provision of services complementary to religious activities, or the non-profit oriented utilization of tools serving these activities; and
   e) operation of pension institutions or pension funds set up for the purpose of self-support of church personnel.

(3) Revenues generated from activities listed in subsection (2), with special regard to the following:
   a) consideration, fees, reimbursement paid for services;
   b) compensation, damages, penalties, fines, earnest money and tax refunds connected to the activity;
   c) financially settled non-repayable funding, grants received in connection with the activity; and
   d) the portion of interest, dividend and yield paid by financial institutions and issuers on deposits and securities, made or acquired by means of unengaged funds, in proportion to the revenues generated by activities which do not qualify as business or entrepreneurial activities.

Section 23
(1) The revenue of certified churches and of their internal ecclesiastical legal person serving religious purposes or the use thereof may not be controlled by public organs. The following shall in particular qualify as revenue serving religious purposes: offering to a certified church a specified amount of personal income tax in accordance with the taxpayer’s instructions, its budgetary complement, the allowance to replace it, as well as real estate annuity and its complementary sums. A separate law may specify additional types of revenue serving religious purposes.

(2) Ecclesiastical legal persons shall record their income from budgetary funds that are provided for non-religious purposes, as well as the use thereof, in accordance with the accounting act and other statutory regulations related to bookkeeping.

(3) The State Audit Office verifies the lawful use of funding that is provided to ecclesiastical legal persons for a purpose other than religious activities.

Section 24
Ecclesiastical legal persons may perform pastoral services in the army, in prisons and hospitals, or other special ministries as laid down in rules of law.

Section 25
Ecclesiastical legal persons shall control personal data related to religious activities in accordance with their own internal rules, and may only transfer or disclose them with the consent of the data subject, or, in the case of his/her death, with the consent of his/her descendent.

CHAPTER V
TRANSFORMATION AND DISSOLUTION OF RELIGIOUS COMMUNITIES WITH LEGAL PERSONALITY

Section 26
Religious communities with legal personality shall be dissolved through cancellation from the records, when the relevant resolution becomes final.

Section 27
(1) A religious community with legal personality shall be dissolved through legal succession in the event of its merger with another religious community with legal personality, upon the request of the representative of the religious community with legal personality.

(2) If the members of a religious community with legal personality leave it, but the registered religious community with legal personality continues to exist, the new organization created by secession shall not be entitled to any part of the assets of the previous religious community with legal personality.

(3) The religious community with legal personality is dissolved without a legal successor if
a) its supreme body decides on its dissolution;
b) the court dissolves it;
c) the court determines that it has been dissolved.

Section 28
(1) The court shall dissolve, upon the prosecutor’s request, a religious community with legal personality and shall order its cancellation from the registry if its activities are in conflict with the provisions of the Fundamental Law or statutory regulations, it has abandoned its religious activities or its registration should have been denied.
(2) The court shall declare, upon the prosecutor’s request, the dissolution of the religious community with legal personality and shall order its cancellation from the registry if it terminates its activities and has no provisions as to its assets.

Section 29
(1) If a religious community with legal personality is dissolved without a legal successor, after the claims of its creditors have been satisfied, its assets shall become the property of the Hungarian State and shall be used for public interest activities.
(2) Religious associations may only merge with another religious association or dissolve into other religious associations.

Section 30
(1) If a certified or registered church is dissolved without a legal successor, their internal ecclesiastical legal persons shall also cease to exist without legal successors.
(2) If an internal ecclesiastical legal person ceases to exist, issues related to its assets shall be regulated by the internal rules of the certified or registered church.

CHAPTER VI
FINAL PROVISIONS


Section 31
The Government shall be authorized to determine in a decree the rules to be applied to pastoral services in the army.

9. Entry into Force

Section 32
(1) With the exception of the provisions set out in Subsections (2) and (3), this Act shall enter into force on the day following its publication.
(2) Chapters I-V, Subtitle 8, Subtitle 10, Sections 39-48, Subtitle 12, Subtitle 13 and the Annex shall enter into force on 1 January 2012.
(3) Section 52 shall enter into force on 1 September 2012.


Section 33
(1) Churches that were incorporated churches upon the entry into force of Act … of 2015 on the amendment of Act CCVI of 2011 on the right to freedom of conscience and religion and the legal status of churches, denominations and religious communities of Hungary shall be considered certified churches after the entry into force of Act … of 2015 on the amendment of Act CCVI of 2011 on the right to
freedom of conscience and religion and the legal status of churches, denominations and religious communities of Hungary.

(2) Entities that were established as churches pursuant to Act IV of 1990 on the freedom of conscience and religion, and churches, and have operated continuously as a church pursuant to Act IV of 1990 on the freedom of conscience and religion, and churches, or as an association that conducts religious activities as its primary purpose and/or as an organization conducting religious activities pursuant to Act CCVI of 2011 on the right to freedom of conscience and religion and the legal status of churches, denominations and religious communities of Hungary that conduct religious activities at the time of the entry into force of Act ... of 2015 on the amendment of Act CCVI of 2011 on the right to freedom of conscience and religion and the legal status of churches, denominations and religious communities of Hungary shall be considered religious associations after the entry into force of Act ... of 2015 on the amendment of Act CCVI of 2011 on the right to freedom of conscience and religion and the legal status of churches, denominations and religious communities of Hungary.

(3) After the entry into force of Act ... of 2015 on the amendment of Act CCVI of 2011 on the right to freedom of conscience and religion and the legal status of churches, denominations and religious communities of Hungary, religious communities that were established as churches pursuant to Act IV of 1990 on the freedom of conscience and religion, and churches, shall also be considered religious associations if they fell within the scope of section 34 (1), (2) and (4) of this act, which was in effect between January 1, 2012 and August 31, 2012, and that filed for legal remedy pursuant to
a) section 33 (3) b) or c) of this act, effective from September 1, 2013;
b) Article 34 of the Treaty of Rome of November 4, 1950, on the protection of human rights and fundamental freedoms, proclaimed in Act XXXI of 1993; or
c) filed for any other legal remedy in respect of their claim related to church status, by the lawful deadline specified in separate statutory regulations.

(4) Entities that were established and have been operating continuously as associations conducting religious activities as their primary purpose and organizations conducting religious activities pursuant to Act CCVI of 2011 on the right to freedom of conscience and religion and the legal status of churches, denominations and religious communities of Hungary that conduct religious activities at the time of the entry into force of Act ... of 2015 on the amendment of Act CCVI of 2011 on the right to freedom of conscience and religion and the legal status of churches, denominations and religious communities of Hungary shall be considered religious associations after the entry into force of Act ... of 2015 on the amendment of Act CCVI of 2011 on the right to freedom of conscience and religion and the legal status of churches, denominations and religious communities of Hungary.

Section 34

(1) The religious communities specified in section 33 (2) and (3) may initiate with the court their registration as a registered church within 45 days of the entry into force of Act ... of 2015 on the amendment of Act CCVI of 2011 on the right to freedom of conscience and religion and the legal status of churches, denominations and religious communities of Hungary.

(2) If a religious community specified in section 33 (2) and (3) initiates its registration as a registered church by the deadline specified in paragraph (1), the court shall make a decision on the matter immediately but no later than within 30 days after the submission of the request.
If the court registers as a registered church a religious community specified in section 33 (2) and (3), it shall be considered a registered church after the entry into force of Act ... of 2015 on the amendment of Act CCVI of 2011 on the right to freedom of conscience and religion and the legal status of churches, denominations and religious communities of Hungary.

Section 35
(1) On the day of the entry into force of Act ... of 2015 on the amendment of Act CCVI of 2011 on the right to freedom of conscience and religion and the legal status of churches, denominations and religious communities of Hungary, the following shall be terminated:
   a) procedures before the Parliament, aimed at the registration as churches of organizations that conduct religious activities,
   b) procedures before the court, aimed at the registration as churches of organizations that conduct religious activities,
   c) ongoing administrative official procedures pursuant to section 14/B (2) of this act, in effect since August 1, 2013,
   d) ongoing procedures aimed at the registration of church status pursuant to resolution no. 6/2013 (III.1.) of the Constitutional Court, and
   e) procedures aimed at the winding up of religious communities pursuant to section 34.
(2) The documents related to the procedures that are terminated pursuant to subsection (1), points a)-d) shall be returned to the applicant by the Office of the Parliament, the court or the minister within 30 days after the day specified in section 35 (1).

Section 37
(1) The minister shall send to the court the registry data specified in section 16 (2) of this act, effective from August 1, 2013, on the third day after the entry into force of Act ... of 2015 on the amendment of Act CCVI of 2011 on the right to freedom of conscience and religion and the legal status of churches, denominations and religious communities of Hungary.
(2) The court shall immediately, but no later than within thirty days after the entry into force of Act ... of 2015 on the amendment of Act CCVI of 2011 on the right to freedom of conscience and religion and the legal status of churches, denominations and religious communities of Hungary, shall create a registry, specified in section 18 (1), with the data content specified in subsection (1).

Section 38
On the day preceding the entry into force of Act ... of 2015 on the amendment of Act CCVI of 2011 on the right to freedom of conscience and religion and the legal status of churches, denominations and religious communities of Hungary, the following shall not qualify as business or entrepreneurial activities in respect of ecclesiastical legal persons listed in the registry of ecclesiastical legal persons:
   a) operation of a public interest or sports institution, as well as undertaking environmental protection activities;
   b) use of holiday homes by providing services to church personnel;
   c) partial exploitation of real estate used for church purposes;
   d) maintenance of cemeteries;
   e) sale of immaterial goods, objects or stocks serving environmental protection or public interest activities;
f) provision of services complementary to environmental protection or public interest activities, or the non-profit oriented use of tools serving these activities;
g) production or sale of products, notes, textbooks, publications or studies undertaken in the course of performing public duties taken over from the State or the local government; and
h) consent to the use by others of the name, abbreviated name, popular name, coat of arms or logo of an ecclesiastical legal person.


Sections 39-48
Section 49
Section 50
Section 51
Section 52
Section 53

12.

Section 54

13. Compliance with the requirement of cardinality set forth in the Fundamental Law

Section 55
a) Sections 6-9/F of this Act qualify as cardinal pursuant to Article VII (2) of the Fundamental Law,
b) Section 23 (1) and (2) and sections 24-30 of this Act qualify as cardinal pursuant to Article VII (5) of the Fundamental Law,
c) section 19/A (4), and section 23 (3) qualify as cardinal pursuant to Article 43 (4) of the Fundamental Law.