

Freedom of religion and religious communities in Denmark

Denmark enjoys freedom of religion. This means that people are allowed to form congregations for the worship of God in a manner according with their convictions. It is a condition, however, that nothing is taught or done that is contrary to good morals or public order, see section 67 of the Danish Constitution.

The religion or the community in question does not need approval from the Danish State. Religious communities may exist under the general freedoms of religion and association without any kind of public registration.

Religious communities in Denmark may be divided into three groups, each governed by specific legal rules:

- The Evangelical-Lutheran Church (The National Church of Denmark)
- Recognised and approved religious communities
- Other religious communities and societies of a religious character

The conditions of the Evangelical-Lutheran Church are described in other contexts and will therefore not be described in detail here.

Recognised and approved religious communities enjoy a number of rights. Above all, the right to perform marriage ceremonies with legal effect under the Danish Marriage Act, but also the right to residence permits for foreign preachers under the Aliens Act. In practice, financial contributions to such religious communities are also tax-deductible under the Danish Tax Assessment Act, and religious communities enjoy a number of further tax benefits and the right to establish their own cemeteries under the Danish Cemeteries Act. The right of tax deduction for financial contributions is granted not only to recognised and approved religious communities, however, but also to so-called "religious societies" and charitable non-profit associations.

Until 1970, religious communities were recognised by royal decree. As from 1970, religious communities have been approved on the basis of the provisions of the Marriage Act, according to which other religious communities may perform religious marriage ceremonies. In practice, a minister can only be approved if the religious community to which the minister belongs has first been approved according to the guidelines following from the report of the Marriage Bill Committee.

From time to time, the difference between the concepts of "recognised" and "approved" gives rise to misunderstandings. The differences are historical and are, in fact, quite small: the special rights of recognised religious communities imply that their ministers are approved by royal decree, they may name and baptize children with legal effect, they keep their own church registers and may transcribe certificates on the basis of such registers.

As mentioned above, any other rights are the same for approved and recognised religious communities.

These minor differences cannot be taken to imply that society accords different statuses to recognised and to approved religious communities. The differences are due to the historical view which must be adopted when considering the relationship between the State and religious communities other than the Evangelical-Lutheran Church. The recognition of Reformed,

Catholic and Mosaic communities actually dates back to the privileges of Fredericia Town granted in 1682.

Other religious communities and societies of a religious character comprise religious communities that have not wanted approval for various reasons and societies that are not eligible for approval as actual religious communities (philosophical communities and societies, etc.). Such communities and societies exist under the general freedoms of religion and association without any requirement of public registration, but they do not enjoy any of the rights mentioned above.

Approval of religious communities

Religious communities are approved by the Danish Ministry of Ecclesiastical Affairs. This is done in accordance with the rules of the Marriage Act.

Until the present Marriage Act entered into force on 1 January 1970, religious communities were approved in the form of recognition by royal decree. A total of 11 religious communities were approved by then. Over the past 35 years, the Ministry of Ecclesiastical Affairs has approved more than 100 religious communities and churches.

A list of all recognised and approved religious communities in Denmark is available on the website of the Ministry of Ecclesiastical Affairs: www.km.dk.

The criteria for approval have been laid down on the basis of the legislative history behind the Marriage Act. They relate to the size, organisation and probability of continued existence of the religious community. Basically, these criteria are the same as those applied under the former recognition scheme.

Since 1998, a standing advisory committee has been appointed to assess whether the conditions for approval as a religious community are fulfilled. The Committee is independent of the Ministry of Ecclesiastical Affairs and holds expertise in religious sociology, religious history, law and theology. The Committee has prepared guidelines for approval as a religious community.

Authority to perform marriage ceremonies

Religious marriages outside the Evangelical-Lutheran Church may be performed by ministers especially authorised by the Minister for Ecclesiastical Affairs to do so.

In connection with an application for authority to perform marriage ceremonies, the minister in question has to fulfil certain requirements. These requirements must be seen in the light of the public authority exercised by the minister.

The police will therefore check whether any information is available that would prevent the minister from exercising the office of marriage officiator. A check will also be made to find out whether the minister resides lawfully in Denmark and whether he masters the Danish language. The language requirement is due to the official reports to the authorities which a marriage officiator has to make.

It is a condition for the legal effect of marriage ceremonies performed by the religious community that the minister who performs the marriage ceremony has been specifically assessed as being suitable to do so. This applies to both religious communities that were recognised before the Marriage Act entered into force and to religious communities approved after 1970.

If a minister abuses his or her authority to perform marriage ceremonies, the authority may be revoked.

Subsidies for religious communities

Both the Evangelical-Lutheran Church and other religious communities receive subsidies from the State.

However, different rules apply to subsidies for the Evangelical-Lutheran Church and subsidies for other religious communities. This section mainly deals with State subsidies available to religious communities other than the Evangelical-Lutheran Church.

Churches and cemeteries are exempt from real-estate tax. This applies not only to the churches of the Evangelical-Lutheran Church, but also to the churches and houses of worship of recognised and approved religious communities. Areas approved by the authorities for establishment as cemeteries are also exempt.

Moreover, the built-on site, yard and garden of meeting houses which are not commercially operated and which are used for meetings of a religious character with public access are exempt from local land taxes.

Religious communities other than the Evangelical-Lutheran Church, and their members, can obtain a substantial indirect subsidy from the State. This is due to the possibility for taxpayers to deduct contributions (gifts and regular payments) to other religious communities in their tax returns. This enables taxpayers to obtain tax savings of about 33 per cent of their contributions to religious communities.

The tax authorities approve the eligibility of religious communities and societies for tax-deductible contributions and supervise their continued eligibility for approval.

In March 2006, the Ministry of Ecclesiastical Affairs checked whether the recognised and approved religious communities make use of the possibility of obtaining approval under the rules of the Tax Assessment Act. Apparently, relatively few Islamic communities seem to make use of the tax deduction possibility, while Christian religious communities and societies and religious communities and societies inspired by Christianity make far greater use of the possibility.

If a religious community wants to become approved for tax deduction purposes, the religious community must apply to the tax authorities.

Cemeteries

The Ministry of Ecclesiastical Affairs may permit religious communities other than the Evangelical-Lutheran Church to establish their own cemeteries. Such permits may be made conditional upon the provision of security for the maintenance of the cemetery. Rules must also be laid down on an executive committee, supervision and use, etc.

A district plan has to be prepared relating to the establishment of cemeteries, and the area must be suitable for burial, which means that the health authorities must be involved.

The individual religious community must itself arrange for the acquisition of the area and be in charge of the establishment and operation of the cemetery.

The State does not grant direct financial support for the establishment of cemeteries to any religious community, nor to the cemeteries of the Evangelical-Lutheran Church.

Areas which the authorities have approved for the establishment of a cemetery are exempt from real-estate tax.

In September 2006, a Muslim cemetery was opened in Brøndby municipality near Copenhagen. This cemetery is owned and managed by Dansk Islamisk Begravelsesfond (Danish Islamic Funeral Foundation). Members of this foundation are about 25 Muslim communities and organisations. All Muslims in Denmark have the right to be buried at this cemetery.

Roskilde municipality is working on a district plan for the establishment of a Muslim cemetery at Trekroner.

The Ministry of Ecclesiastical Affairs may also permit the executive committee of a cemetery under the Evangelical Lutheran Church to leave part of the cemetery to another religious community for its use.

Some cemeteries of the Evangelical-Lutheran Church, which are usually managed by the parochial church councils, but may also be managed by the local governments, have special sections established for use by other religious communities.

The table below shows how many such special sections exist in cemeteries in Denmark. The map shows the distribution of the special sections across Denmark.

	Mosaic	Catholic	Muslim	Others
In cemeteries managed by the Evangelical-Lutheran Church	1	9	10	-
In cemeteries managed by local governments	5	5	5	1
Total	6	14	15	1

