

# DISCIPLESHIP. SUPPLEMENT 16

## [GIVING] TITHING AND THE OLD TESTAMENT LAW

“Tithing” is giving one tenth of one’s income. Although it is quite legitimate for Christians to give one tenth of their income to the cause of Jesus Christ, the Bible does not teach that Christians should give tithes.

Tithing in the Bible belonged to the Old Testament ceremonial law, just as the temple, the priesthood, the animal sacrifices and physical circumcision. The ceremonial law has been fulfilled, cancelled and abrogated at the first coming of Christ and is therefore no longer valid for Christians!

### A. TITHING IN ANCIENT TIMES

#### 1. **Tithing was not restricted to Israel.**

Tithing of the produce of the land, of the profits of business life and of war-booty and dedicating this part to a particular god was an ancient custom with the Semites as well as the Indo-Germanic nations.

#### 2. **Tithing in Bible history had several different meanings.**

##### (1) **Tithing as a sign of respect to someone important.**

Abraham (2167-1992 B.C.) gave Melchizedek, king of Salem and priest of the Most High God, a tenth of the war-booty. This was a sign of respect toward someone more important than oneself (Genesis 14:18-20).

##### (2) **Tithing as the redemption of a vow to God.**

Jacob (2007-1860 B.C.) made a vow to God at Bethel. “If God will be with me and watch over me on this journey I am taking and will give me food to eat and clothes to wear so that I return safely to my father’s house, then ... of all that you give me, I will give you a tenth” (Genesis 28:20-22).

##### (3) **Tithing as the payment of rent to a worldly owner.**

Joseph (about 1877 B.C.) established an emergency measure for the Egyptians, to give *two tenths* of the produce of the land to Pharaoh (Genesis 47:24,26). This was *worldly tithing* and must be distinguished from *holy tithing*.

##### (4) **Tithing as the support of the Old Testament worship service.**

God commanded holy tithing in the law he gave to Moses after the exodus (1447-1407 B.C.), that is, tithing as a part of the worship service of his people during the Old Testament period (Leviticus 27:30-34).

##### (5) **Tithing as the payment of tax to the king (government).**

The prophet Samuel (1060-1032 B.C.) said that the rights connected to kingship in Israel are the following: the king of Israel would take the following: the sons and daughters of Israel in order to fulfil his worldly ambitions; their most fruitful fields, vineyards and olive groves and give them to his servants; their best slaves and strongest labourers to work for him: a tenth off the agricultural harvest to give to his officials and a tenth of the stock breeding for himself as taxes to manage his earthly kingdom (1 Samuel 8:11-18).

Note: All these examples are historical except the tithing according to the Old Testament ceremonial law. Tithing according to the Old Testament law was a command.

### B. TITHING ACCORDING TO THE OLD TESTAMENT CEREMONIAL LAW

#### 1. **Tithing was part of the ceremonial or ritual law of Israel (1447 – 1407 B.C.)**

##### (1) **The contents of the ceremonial law of Israel.**

The ceremonial law stipulated laws with respect to the following:

- Holy persons (priests, Levites)
- Holy places (Tent of Meeting or Tabernacle, temple)
- Holy times (Sabbath, religious feasts and one day of fasting).
- Holy actions (bringing sacrifices, offerings, first fruits, the first born and tithes; circumcision, ablutions and eating only clean foods)

##### (2) **The purpose of the ceremonial law.**

The ceremonial law dealt with the worship of God in the Holy Land. It taught the people of the Old Testament period how God wanted them to approach him and to worship him. God commanded Israel to destroy idolatry and not to worship him in the way of the other nations (Deuteronomy 18:9-13)!

God chose a place, where he commanded all the Israelites to bring all the offerings that were destined for the altar and all the other sacrifices that were not destined for the altar: namely, *the tithes*, the special gifts (possibly the first fruits), the vowed gifts, the freewill offerings (gifts not required by the Law or vows) and the firstborn (Deuteronomy 12:1-8).

The tithes of the Israelites went to the Levites as compensation for their work of service in the tabernacle (Numbers 18:21,26). The firstborn of animals served as food for the priests and these were prepared as special offerings (Numbers 18:15-20). Or the firstborn animals served as food during the sacrificial feast at Jerusalem (Deuteronomy 12:6-14,17-19). Maybe, the priests prepared a sacrificial feast of the firstborn animals and invited the givers of the animals along.

## **2. The meaning of the word “tithe” was not altogether clearly fixed.**

According to some Bible passages the tithe consisted of: a tithe of everything from the land, grain, wine, oil, and the firstborn of the herd and flock - every tenth animal that passes under the shepherd's rod (Leviticus 27:30,32; Numbers 18:27-30; Deuteronomy 14:22-23; 2 Chronicles 31:6).

But according to other Bible passages in the Old Testament the tithe consisted only of “a tithe from the soil”, namely, the grain, wine and oil (Nehemiah 10:37-39; Nehemiah 13:12).

## **3. The destination of the tithes was not altogether clearly fixed.**

The Old Testament does not speak of ONE holy tithe, but of THREE holy tithes!

### **(1) The first tithe was the tithe for the Levites who carried out the ceremonial service in the tabernacle.**

*Read* Leviticus 27:30-33; Numbers 18:5-7,20-24.

The Lord set aside the tribe of Levi to serve him in the Tent of Meeting and later in the temple. Only one family of Levites, the family of Aaron, would serve as priests in the Tent of Testimony, inside the curtain, and with everything at the altar. The rest of the Levites would do other work in the tabernacle/temple. Because the LORD had called the priests and Levites to serve in the tabernacle, the LORD made provision for their support. The LORD determined that the tithes were allocated for the upkeep of the Levites and priests (the tribe of Levi).

- The people of Israel had to give the first tithe to the Levites to serve as their share of the inheritance of the Land of Israel and as their wages for their work at the Tent of Meeting.
- The Levites had to give a tithe of their tithe to the priests. This tithe consisted of “the first fruits”, the best of the olive oil, the wine and the grain (Numbers 18:12).
- The LORD destined the following as income of the priests: The most holy offerings, all holy offerings, the set aside part of the wave offerings, the first fruits of the harvest, the first-born of the animals and everything devoted to the LORD (Numbers 18:8-19; Deuteronomy 18:1-5). Also the tenth part of the tithe which the Israelites gave to the Levites (Numbers 18:25-28). Also a share in the spoils of war (Numbers 31:25-29) and the restitution for wrongdoing, if the rightful owner had died and had no close relative (Numbers 5:6-10).

### **(2) The second tithe was the tithe for the joyful feast in the tabernacle (or temple).**

*Read* Deuteronomy 12:5-7,11-19; Deuteronomy 14:22-27.

“Be sure to set aside a tenth of all that your fields produce each year. Eat the tithe of your grain, new wine, and oil, and the firstborn of your herds and flocks in the presence of the LORD your God at the place he will choose as a dwelling for his Name” (Deuteronomy 14:22-23). The Israelites must also eat the firstborn animals every year together with their family in the presence of the LORD in the place he chooses (Deuteronomy 15:19-20). This probably happened each year during the time the Israelites went up to Jerusalem to celebrate the Feast of Booths in the autumn (Exodus 23:16). Here, the tithes are not regarded as income for the Levites, but rather as a means to fellowship with the Lord! If an Israelite lived too far to carry his tithe to Jerusalem, then he was permitted to sell it and use the money to buy whatever he liked in Jerusalem as food for the joyful feast (cf. John 2:13-14). Together with his whole family and servants and the Levites from his own town he celebrated the joyful feast.

The second tithe in later Judaism. The Jewish teachers in the first century A.D. made this into “the second tithe”. The second tithe consisted of a tenth part of the nine-tenths left after the first tithe to the Levites had been set apart. It is possible that this “second tithe” was not meant literally, because it is not reasonable to think that so much food together with the meat of the firstborn animals was consumed during one sacrificial meal. The word “tithe” could then have had a more popular than technical meaning in the sense of “a part of the whole”. Clearly we do not know today what was exactly meant in those days. On the other hand, there is no reason not to accept the literal meaning and note that such lavish festive meals were meant to take place.

### **(3) The third tithe was the tithe for the needy.**

*Read* Deuteronomy 14:28-29; Deuteronomy 26:12-15.

“At the end of every three years, bring all the tithes of that year's produce and store it in your towns. So that the Levites (who had no allotment or inheritance of their own) and the aliens, the fatherless and the widows who live in those towns may come and eat and be satisfied, and so that the LORD your God may bless you in all the work of your hands” (Deuteronomy 14:28-29). This was the tithe for the poor and the needy. This tithe is not a reference to the second tithe, because the third tithe was eaten locally and not in Jerusalem. The third tithe was not a part of the temple worship.

In order to maintain the holy character of this tithe, a ceremony was prescribed for the bringing of the third tithe. The bringer of the third tithe had to declare during one of his visits to Jerusalem that he had not withheld anything of this tithe, but had given the whole to the needy and had not defiled it while it was stored up in his house (Deuteronomy 26:13-15). This tithe is called “the sacred portion” because, although it was not actually brought to the sanctuary, it was still dedicated to the Lord (e.g. the service of the Lord). His declaration ended by asking God for his blessing on God’s people Israel and the land of Israel (that is, his declaration ended with asking a blessing for the coming agricultural year).

The third tithe in later Judaism. The third tithe was probably the second tithe of every third year. The tithe “at the end of every three years” (Deuteronomy 14:28) was probably the same as the second tithe of that year, but received another destination, namely, to the poor and needy in one’s own area. The size must have been the complete tenth part. The Jews in the first century A.D. called the third tithe “the tithe for the poor”

**Conclusion.** If Deuteronomy 14:28 is to be understood as “the second tithe of the third year”, then God’s people during the Old Testament period were actually required to set apart at least TWO tithes, which equalled one fifth of their produce, to the Lord and his service in Israel!

- The first tithe every year was given to the Levites as their inheritance in the land of Israel and for their service in the tabernacle (temple). A tenth amount of this tithe was given to the priests.
- The second tithe was for two years destined for the joyful feast in Jerusalem, but in the third year it was destined for the poor and needy in the place where one lived.

#### **4. The tithes were a kind of land-rent paid by the Israelites to the Owner of the land, God.**

The tithes were “holy to the LORD” (Leviticus 27:30), meaning: *set apart for* the Lord and *dedicated to* the service of the Lord. The Holy Land of Israel belonged to the LORD. The Israelites did not own the land, but had the use of the land (they were allowed to enjoy the fruit of the land). The right to redeem land that had been sold remained. “The land must not be sold permanently, because the land is mine and you are but aliens and my tenants. Throughout the country that you hold as a possession, you must provide for the redemption of the land” (Leviticus 25:23-24). The tithes were therefore a kind of land-rent paid by the tenants (the Israelites) to the Owner (God). The tithes had to remind the Israelites that they were “strangers” in the land of Israel. They were not the owners, but the tenants of the land! The bountiful harvests and produce in the land were signs of God’s rich blessing (cf. Malachi 3:10-12). The Israelites gave a part of their produce as a tribute (tax) to the Owner, the LORD.

#### **5. The tithes may not be exchanged, but may be redeemed.**

According to a Jewish writing (Bekoroth 58b), the animals were driven into a V-shaped fold with an exit for only one animal at a time. They would walk under the shepherd’s staff as he counted them (cf. Jeremiah 33:13). The shepherd would touch every tenth animal with his staff and these were then marked with a piece of wood with red paint. The owner may not organise this process in such a way that he kept the best animals for himself. If he was found guilty of exchanging sheep, that is, of picking a good animal for himself while giving a bad animal to God, then both animals had to be given to God. Or he had to buy the animal at its true value and add a fifth of its value to the sum to be paid (Leviticus 27:30-33).

### **C. TITHING AFTER THE EXILE**

After the exile, the tithe became a kind of *temple tax* to support the temple servants and maintain the temple service.

#### **1. Nehemiah re-instituted tithing during his first period of being governor (445-433 B.C.).**

After the return from exile to Babylon (538 B.C.) the Israelites rebuilt the temple (Ezra 6:15) (521-516 B.C.). Later during the first period of governor Nehemiah in Palestine (445-433 B.C.) the leaders, priests and Levites made a binding agreement, put it in writing and affixed their seals to it (Nehemiah 9:38; Nehemiah 10:1). ), in which they promised not to neglect the temple service. “All these now join their brothers the nobles, and bind themselves with a curse and an oath to follow the Law of God given through Moses the servant of God and to obey carefully all the commands, regulations and decrees of the LORD our God” (Nehemiah 10:29. This included: not marrying foreigners, keeping the Sabbath, maintaining the temple service by paying the temple tax, bringing the sacrifices, the wood for the sacrificial fires, the first fruit of the harvest, the firstborn of the animals and the tithes (Nehemiah 10:30-39).

But now there was a difference with the law 900 years earlier. After the exile, the people did not bring the tithe to the temple, but appointed Levites had to go out and collect the tithe from the people in every town. Thus, in Nehemiah’s days, the priests and the Levites, which included the singers and gatekeepers, received their income from the tithes in the storerooms of the temple (Nehemiah 12:44-47).

#### **2. The prophet Malachi admonished the Israelites to bring the tithes to the temple (432-420 B.C.).**

Later, when Nehemiah was absent from Jerusalem (433-423 B.C.), the priest in charge of the storerooms of the temple neglected to pay the Levites and thus forced them to return to the countryside to earn their own income instead of serving at the temple (Nehemiah 13:4-10).

Through the prophet Malachi, the Lord rebuked Israel for robbing him of the tithes (Malachi 3:6-12) and the offerings (Malachi 1:6-14) so that he was no longer worshipped in the temple. The Lord blamed “the descendants of Jacob” that since the time of their forefathers they had not kept the decrees. The Israelites had never really kept the ceremonial law, including the bringing of tithes. Their negligence brought God’s curse over Israel and consisted of the failure of the harvest due to drought (cf. Haggai 1:2-11) and a plague of locusts (cf. Joel 1:4,13). The Lord exhorted them to bring “the whole tithe (all tithes)”<sup>1</sup> of the produce of the fields into the storehouse on the temple plain, so that there might be enough food for the priests and Levites! Then only would the LORD again open heaven’s floodgates and pour rain onto their fields (cf. Genesis 7:11-12) that would result in abundant harvests and he would prevent the locusts from devouring their crops (Malachi 3:11-12).

Note that Malachi 3:10 is NOT a command to Christians during the New Testament period, but an exhortation to Jews during the Old Testament period to obey the ceremonial law (tithes and animal sacrifices, etc.) and thus to maintain the Old Testament temple service, priests and Levites. Also the promise concerned the land of Israel (and not your own country).

### **3. Nehemiah again restored tithing during his second period of being governor (432 B.C.).**

Apparently the people did not heed Malachi’s preaching, because when Nehemiah returned to Jerusalem, he had to restore his previous work. Nehemiah rebuked the officials, recalled the Levites to their work, saw to it that the tithes were brought into the storerooms at Jerusalem and appointed trustworthy men to be responsible for distributing these gifts to the Levites and priests (Nehemiah 13:11-13).

## **D. THE HISTORY OF TITHING**

The history of the tithes is not altogether clear in the Old Testament.

### **1. Tithing at the beginning of the exodus (1447 B.C.).**

During the beginning of Moses’ ministry at Sinai, “the tithe of all the field produce, whether grain from the soil or fruit from the trees” as well as “the tithe of the herd and flock” was “holy to the LORD” (Leviticus 27:30,32).

### **2. Tithing during the exodus (1446 – 1407 B.C.).**

Later, during Aaron’s high priesthood, only “the grain from the threshing floor or juice from the wine press” is mentioned as the income of the Levites (Numbers 18:27-30).

### **3. Tithing at the end of the exodus (1407 B.C.).**

Later, towards the end of Moses’ time, “the tithe of grain, new wine and oil” and “the firstborn of the cattle, sheep and goats” was brought to the sanctuary in order to be consumed in a festive meal by the giver, his family, slaves and Levites from his town, while every third year this tithe had to be divided amongst the local Levites and needy people as a kind of support (Deuteronomy 12:6-7,11-12,17-19; Deuteronomy 14:22-29).

### **4. Tithing before the exile (713-696 B.C.).**

Before the exile, king Hezekiah had the temple purified, restored the temple worship, re-assigned the priests and Levites to their duties and ordered the people to bring their portions due to the temple servants, a “tithe of the holy things dedicated to the Lord”. These included the “tithe of all the field produce” (grain, wine, oil, honey) as well as “the tithe of the herds and the flocks” (2 Chronicles 31:2-10).

### **5. Tithing after the exile (445-420 B.C.).**

After the exile, “the tithe of all the field produce” acquired the character of a kind of temple tax that the people had to bring and the Levites had to *collect* in order to support the work of the Levites and priests as temple servants (Nehemiah 10:37-39; 13:12-13; Malachi 3:6-12).

### **6. Tithing during the first century after Christ.**

The Jewish teachers during the time of the historian Josephus (1<sup>st</sup> century A.D.) solved the problem as follows:

#### **(1) The first tithe.**

Every year the Jews must give their first tithe to the Levites. The Levites must give a tenth of this tithe to the priests. It served as the support of the Levites and priests in the temple service (Leviticus 27:30,32; Numbers 18:20-32).

#### **(2) The second tithe.**

Every year the Jews must bring their second tithe to Jerusalem. It served as the food for the sacrificial meals at the temple (Deuteronomy 14:22-27).

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<sup>1</sup> Verse 10: Hebrew: kol ha-ma>aser; Greek LXX: panta ekforia (all produce, products). Verse 9: ta epidekata (the tithes).

### **(3) The third tithe.**

Every third year the Jews must store their second tithe (as third tithe) in their towns. It served as the support for the poor in that town (Deuteronomy 14:28-29; Deuteronomy 26:12-15).

#### **Conclusion.**

The Jewish teachers during the first century A.D. actually required the Jews to set apart two tithes every year of their produce! In the third year the second tithe probably became the third tithe. However, the Jewish teachers of the law were notorious for making laws, but not keeping them (Matthew 23:1-4; Luke 11:46).

## **E. TITHING IN THE NEW TESTAMENT BEFORE CHRIST'S CRUCIFIXION**

**Read** Matthew 23:23-24. The Pharisees and teachers of the law devised 613 specific laws (365 prohibitions and 248 commands) as their interpretations of the Mosaic Law. These laws were not simply “means of help”, but “additions” (note Deuteronomy 4:2; Deuteronomy 12:32; Revelation 22:18-19) and were called “the tradition of the elders” (Mark 7:3). Jesus said about them. “They worship me in vain; their teachings are but rules taught by men.” “You have let go of the commands of God and are holding on to the traditions of men. ... You nullify the word of God by your tradition that you have handed down” (Mark 7:7-8,13).

The Jewish religious leaders were hypocrites. For example, they tithed the small aromatic herbs, which grew in their gardens and was used to spice their food. While this was not *a requirement* within the Old Testament law, they nevertheless *required* their followers (Jews and Gentile proselytes from the heathen nations) to do the same! The Old Testament law does not say a word about tithing herbs, mint, dill and cumin. Instead, the law required the tithing of “all that their fields produce each year, grain, wine, oil, fruit and cattle, sheep and goats”. The Pharisees and the teachers of the law inverted the biblical values. They emphasised small matters like the aromatic herbs and neglected the more important matters of the law, like justice, mercy and faithfulness!

Jesus says that the Pharisees should have practised justice, mercy and faithfulness (a part of the moral law of God) without neglecting the tithes (a part of the Old Testament ceremonial law). By saying this to the Jews, Jesus did not endorse the giving of tithes of the aromatic herbs (the requirement of the hypocrites), but said that they had to obey God's requirements with regard to the moral law (the most important) without neglecting the regulations with regard to the ceremonial law. Note, that when Jesus made this statement, he had not yet fulfilled the law!

Note two things:

- First, Jesus says this to the Jews (the Pharisees and the teachers of the Law) and not to Christians!
- Secondly, Jesus says this before he completed his work of salvation by his death on the cross.

Before his death and resurrection the Old Testament requirements in the ceremonial law for approaching, worshipping and serving God were still in place. For example, the giving of tithes by the Jews for the maintaining of the temple was still a valid legal requirement (cf. Luke 18:12)! But after his death and resurrection, these regulations were fulfilled (Matthew 5:17), cancelled (Colossians 2:14) and abrogated (Ephesians 2:14-15)!

Some very important rules for correct interpretation of the Bible are the following:

- Note the audience. Jesus spoke to the Jewish Pharisees and teachers of the Law and not to Christians.
- Note the time. Jesus spoke to them before his death and resurrection and not after he had fulfilled, cancelled and abrogated the ceremonial law (including tithing)!
- Note the intention. In Matthew 23:23-24 Jesus intended to admonish the hypocrites among the Jewish religious leaders. No one had given them the right or authority to twist biblical values or truths (Matthew 15:1-20). By their tradition about tithes they had made the Word of God powerless (Mark 7:6-13)!

Thus Jesus never intended that Christians should give tithes!

## **F. TITHING IN THE NEW TESTAMENT AFTER CHRIST'S CRUCIFIXION**

### **1. The word “law” has several meanings in the Bible.**

#### **(1) The “law” as God's requirement for justification (salvation).**

God's law is God's holy and righteous requirement that all people must live 100% perfect lives and that all transgressions of his law must be punished 100%.

All natural people are “under God's law” (Romans 2:12-16). God's law demands perfect holiness and righteousness. But because no-one has kept God's law (James 2:10) and no man by his own willpower can keep God's law (Romans 8:7-8), all people are condemned (doomed)(Romans 3:19; Romans 8:1) and stand under God's curse (Galatians 3:10). All people who try to be justified in God's eyes by keeping the law have been alienated from Christ and have fallen away from grace (Galatians 5:4). Not a single person will be justified by trying to keep God's law (Galatians 2:16; Romans 3:20). No-one can fulfil God's holy and righteous requirement!

God's holy and righteous requirements were expressed in the Old Testament in God's moral laws, ceremonial laws and civil laws for the State of Israel.

### **(2) The "law" as God's moral requirements during the Old Testament period.**

God never intended that his moral laws, summarised in the Ten Commandments (Exodus 20:1-17) or in the law of love (Deuteronomy 6:5; Leviticus 19:18), should become the means by which people try to attain righteousness (salvation) before God, because God had already saved his people before he gave them these laws (Exodus 20:1-2)! The moral laws were God's requirements how his saved people (Israel) should live as God's people in the world! Whoever kept (obeyed) the decrees and laws would live by them (Leviticus 18:5). "Live" does not mean "receive eternal life (be justified, saved) here, but means "experience the abundant life of God and with God" (John 10:10).

God' moral law remains effective in the New Testament. It is still the way how God's people must live in the world (Mark 12:30-31; Romans 13:8-10).

### **(3) The "law" as God's ceremonial requirements during the Old Testament period.**

The ceremonial (ritual) laws in the Old Testament were God's requirements how his people (Israel) should approach, worship and serve God. The ceremonial laws were divided into laws regarding:

- holy persons (priests, Levites)
- holy places (Tent of Meeting, temple)
- holy times (Sabbath, feasts and one day of fasting)
- and holy actions (circumcision, sacrifices, offerings, first fruits of the harvest, firstborn of animals and people, the tithes, the ceremonial ablutions and eating only clean foods).

Remember that the so-called "first tithe" functioned as a religious tax to support the religious temple service of Israel and the so-called "second tithe" functioned as a kind of social tax to support the religious temple festival at Jerusalem (and the poor in their towns).

God's ceremonial law was fulfilled, cancelled and abrogated at the first coming of Christ!

### **(4) The "law" as God's civil requirements for Israel during the Old Testament period.**

God never intended Israel to become a political state as all the other countries in the world and as the modern state of Israel today! He intended that his people Israel to be a theocracy ruled and managed by God as King by means of the prophets, priests and kings! The civil (social) laws were related to judicial matters in Israel: laws that pertained to possessions, marriage, sicknesses, crimes, slaves, wars and kings. Remember that the so-called "third tithe" functioned as a social tax system that supported the poor and needy people within the theocratic state of Israel.

Besides "the three tithes to God", the king would force his people to pay a tenth of their men, land, harvests, vintages and flocks to support the king and his worldly officials (1 Samuel 8:7-20).

God's civil law was replaced by the teachings of Jesus Christ about the kingdom of God at the first coming of Christ.

## **2. The law was fulfilled at the first coming of Jesus Christ.**

### **(1) The fulfilment of God's moral law.**

At his first coming Jesus Christ fulfilled the righteous requirement of God in the place of people who believe in him.

- He fulfilled the law by how he lived, that is, by remaining perfectly sinless. During his first coming on the earth, Jesus Christ lived a perfect holy and righteous life in contrast to all other people in human history! In human history only Jesus Christ was perfectly sinless (John 8:46; Hebrews 4:15; Hebrews 7:26)!
- He fulfilled the law by what he did, that is, by bringing the perfect sacrifice of atonement for the sins. His death on the cross is effective for everyone who believe in him (Romans 3:24; Hebrews 7:27). Only he redeemed his people from the curse of the law by becoming a curse for them on the cross (Galatians 3:13).
- He fulfilled the law by what he taught, that is, by proclaiming and teaching his message. At his first coming he proclaimed the good news of salvation (Mark 1:14-15) and taught the true meaning of the law (Matthew 5-7). He unmasked the changes the Jews had made through their clever remarks about the law, by teaching how Christians should live as God's saved people, and summarised the moral law in the law of love (Matthew 22:36-40; cf. Romans 8:8-10).

### **(2) The fulfilment of God's ceremonial law.**

At his first coming all "the shadows" or "types" of the ceremonial (ritual) law in the Old Testament were *fulfilled* in "the realities" of the revelation of the New Testament (Matthew 5:17; Hebrews 8:5; Hebrews 10:1-4; cf. point 4 and 5 below) and consequently *cancelled* (Colossians 2:14) and *abrogated* (Ephesians 2:14-15).

### **(3) The fulfilment of God's civil law.**

At the first coming of Christ the kingdom of God was established (Matthew 12:28; Mark 1:14-15), not only in Israel, but also in the whole world! To him was given all authority in heaven and on earth (Matthew 28:18). His kingdom will crush all other kingdoms and bring them to an end (Daniel 2:44; Revelation 17:14). All teachings and parables of Jesus

Christ in the New Testament about the kingdom of God *fulfil and replace* the civil laws of the theocratic state of Israel (Matthew 21:42-44), *surpass* the laws of all nations in the world and have become *the guidelines* for all human cultures, that is, how people in all the cultures of the world ought to live (Matthew chapters 6 tot 7).

In this way Jesus Christ has become the perfect and therefore greatest Prophet (Deuteronomy 18:18-19; Acts 3:22-23), greatest High priest (Hebrews 7:28) and greatest King (Revelation 19:16)!

#### **(4) The permanent validity of God's moral law.**

The function of God's moral law in the Old Testament is precisely the same as the function of the moral law in the New Testament. The moral laws were *never intended as a means* to earn or acquire your own righteousness and so be declared righteous in God's eyes.

On the one hand, the moral laws *expose and condemn* the lawbreakers and rebels, the ungodly and sinful, the unholy and irreligious, the murderers, the adulterers and perverts, slave traders, liars and perjurers - and whatever else is contrary to the sound doctrine that conforms to the glorious message of the Bible (Romans 7:7; 1 Timothy 1:8-11).

On the other hand the moral laws are still *God's guidelines* for how saved people should live in his kingdom in the world (Matthew 5:21-48; Matthew 22:37-40; Romans 13:8-10; Galatians 5:14). The moral law of God has never been recalled or abolished!

### **3. The law as "accuser" with respect to God's righteous demand was cancelled at the first coming of Christ.**

*Read* Colossians 2:13-14.

The law as God's righteous requirement condemned all people, because no one could keep these laws. "Jesus Christ cancelled the written code that stood (witnessed) against all people by nailing it to the cross. This written code refers to the law in the Old Testament, especially to the law as God's spiritual and moral demand. The Israelites had signed a contract as it were in which they had bound themselves to keep the regulations of the (moral, ceremonial and civil) law. God's curse rested on the disobedient (Deuteronomy 27:26).

Because no one keeps the law perfectly (Romans 3:10-12,23) or is able to keep the law (Galatians 3:10; James 2:10), all people are under God's curse. The whole law stands against people, accuses them of transgressing God's holy and righteous requirements and condemns them to guilt before God and shame before people (Romans 3:19-20). God's law exposes the sin of people, but also shows them their need of a Saviour (Romans 7:7-8).

During the whole Old Testament period the law functioned as a "schoolmaster" (custodian, guide)<sup>2</sup> accusing, condemning and holding the people imprisoned until the first coming of Christ (Galatians 3:24-25).

By nailing the law that accused man to the cross, Jesus Christ removed the law as an assumed (supposed) means of justification in God's eyes. When Jesus Christ died, "the believers died to the law", that is, the requirements of the law against believers in Christ died as it were (Romans 7:4). This means that Christians are no longer condemned and doomed – they are no longer "under the law" (Romans 6:14). And when believers in Jesus Christ died with Christ, they also died to the requirements of the law. This means that Christians no longer try to be justified by keeping the law (Romans 7:1-6).

Through the death and resurrection of Christ the binding power of the law was terminated. That is why the Bible teaches that Jesus Christ cancelled and abrogated the law as God's righteous demand for believers. The law as God's righteous demand can no longer accuse or condemn (doom) the Christian. However, unbelievers and non-Christians remain "under the law" and will on the Last Judgment Day" be judged, condemned (Romans 2:12-16) and doomed (Romans 8:1-2) by God's righteous requirements (the law).

### **4. The regulations of the ceremonial law were abrogated (abolished) at the first coming of Christ.**

*Read* Ephesians 2:13-18.

#### **(1) The law raised a dividing wall of hostility that brought separation between believers from the Jews and believers from the non-Jews.**

After the return from exile the religious teachers and leaders in Israel shifted the emphasis away from the moral law (God's righteous requirement) to the ceremonial law (the shadows of the realities which Jesus would later fulfil, but which the religious Jews tried to fulfil by themselves)! The outward keeping of the law became much more important than the inner obedience to the law (Matthew 5:17-48). They also changed the ceremonial law by adding 613 human traditional laws to the law (Matthew 15:1-20). The religious teachers and leaders even built a literal wall around the temple plain and reserved this area only for genuine Jews. Written notices at the four entrances to the temple plain forbade non-Jews to enter!

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<sup>2</sup> Greek: paidagógos

In Ephesians 2:14-15 the apostle Paul compared the regulations of the ceremonial law to “this dividing wall of hostility”. The religious teachers and leaders even kept Jewish proselytes<sup>3</sup> outside the temple! This also applied to Jewish Christians who held on to some of the old ceremonial laws as for example: circumcision, eating clean foods, bringing tithes, keeping the Sabbath, celebrating the Jewish festivals and days of fasting. These Jewish Christians built a spiritual wall of hostility between themselves and non-Jewish Christians who did not know or keep the ceremonial law. This division in the church of Ephesus brought hostility between these two groups of Christians.

**(2) Jesus Christ cancelled and abrogated (abolished) the regulations of the ceremonial law.**

By dying on the cross, Jesus Christ had broken down this dividing wall of hostility and had abolished the regulations of the ceremonial law. Thus, Jesus Christ fulfilled and then cancelled and abrogated the ceremonial law. The “shadows” were removed. Now only “the realities” remain! So Christ was able to build one Christian Church out of two communities that were previously hostile (Ephesians 2:14-22; cf. John 10:16; Ephesians 3:3-6).

**Conclusion.**

“The end (Greek: to telos) of the law (as Jews taught) is Christ” (Romans 10:4). Jesus Christ made a definite end to the false view that keeping the (moral, ceremonial and civil) law could justify (save) people. While Jesus Christ maintained the moral law as guideline how saved (justified) had to live (Matthew 22: 37-40; John 13:34-35; cf. Romans 13:8-10), he abolished the ceremonial law (concerning holy people, places, times and actions) as a means to approach, worship and serve God (Colossians 2:14; Ephesians 2:14-15) and replaced the civil law of Israel with his teaching about the kingdom of God (Mark 1:14-15).

**5. The law was permanently changed at the first coming of Jesus Christ.**

With the first coming of Jesus Christ there has also come a permanent change of the law (Hebrews 7:12). The New Testament teaching clearly shows how different parts of the ceremonial law had been fulfilled and consequently cancelled and abolished. “The shadows” of the Old Testament period have been changed into “the realities” of the New Testament period (Colossians 2:17; Hebrews 8:5; 10:1).

**(1) The priests as shadow and reality.**

The Old Testament priests in the order of Aaron were exchanged for the New Testament priesthood in the order of Melchizedek. The mortal Old Testament high priests have been replaced by the Eternal High Priest, Jesus Christ (Hebrews 7:11-28) and the priests in the temple service of Israel were *abolished and replaced* by the priesthood of all believers (1 Peter 2:5,9).

**(2) The temple as shadow and reality.**

The Old Testament Tent of Meeting (Hebrews 8:1-6; 9:1-8,24) and the physical temple in Jerusalem were *abolished* (Matthew 27:51; Acts 7:48-49; Acts 17:24-25, Revelation 21:22) *and replaced* by the Church in the New Testament that consists of an uncountable number of people in whom the Holy Spirit dwells (2 Corinthians 6:14; Ephesians 2:19-22).

**(3) The Jewish feasts as shadow and reality.**

The Old Testament Jewish feasts were *abolished* (Romans 14:5, Colossians 2:16-17, Galatians 4:8-11). Jesus instituted only two Christian celebrations in the New Testament: the Lord’s Supper (Matthew 26:26-28; 1 Corinthians 11:23-26) and baptism with water (Matthew 28:19). All the other modern Christian festivals like Christmas, Good Friday, Easter, Ascension and Pentecost arose in later tradition. They are not required, but may be celebrated. “One man considers one day more sacred than another; another man considers every day alike (They both do so to the Lord). Each one should be fully convinced in his own mind” (Romans 14:5).

**(4) The Sabbath as shadow and reality.**

The Old Testament ceremonial aspect of the Sabbath, namely, keeping it on the seventh day of the week (Saturday)(as a sign of “the end of the creation”), was *abolished and replaced* by resting and getting refreshed (Exodus 23:12), by meeting together with other believers in a holy assembly (Leviticus 23:3) and by doing good and saving lives (Mark 2:23-28, Mark 3:1-6) on the first day of the week (Sunday)(as a sign of “the beginning of the new creation”) (cf. Acts 20:7; 1 Corinthians 16:2).

**(5) The ceremonial prayers as shadow and reality.**

The Old Testament ceremonial prayers three times a day facing Jerusalem (Psalm 55:17; Daniel 6:10) were *replaced* in the New Testament by “the Lord’s Prayer” (Matthew 6:5-15) and by “always keep on praying” (Ephesians 6:18).

**(6) The fasts as shadow and reality.**

The Old Testament fasts together with their mourning (Zachariah 8:19) were *abolished and replaced* by the New Testament joy of Christ’s continual presence (Matthew 6:16-18, 9:14-17; Mark 2:18-22; John 16:16-22). The prophet Zechariah had prophesied that this would happen.

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<sup>3</sup> A proselyte was a non-Jew who became a Jew by taking a ceremonial bath (to undergo the proselyte baptism), by being circumcised and by vowing to keep the law.

**(7) The sacrifices as shadow and reality.**

The Old Testament offering of all sacrifices was *abolished*, because they were *once for all time* fulfilled and *replaced* by the unique and final sacrifice of atonement of Christ on the cross (John 1:29, Hebrews 7:27, 9:9-14,25-26; Hebrews 10:10). The Greek word “*efhapax*” means “at one time” or “once for all” and designates that the sacrifice of Christ was definite and final!

**(8) The tithes as shadow and reality.**

The Old Testament giving of tithes was *abolished and replaced* by the New Testament way of giving (Mark 12:41-44, Luke 6:38, 1 Corinthians 16:2, 2 Corinthians 8:3,12,14; 9:6-7). See “Giving” in manual 4, lesson 44.

**(9) The firstborn and first fruits as shadow and reality.**

The Old Testament firstborn boys and animals in Israel (Exodus 4:22; 13:2; Numbers 3:13,41) were abolished and replaced by all New Testament male and female Christians who were redeemed (bought) with the precious blood of Christ (Acts 20:28; 1 Peter 1:18-19). And the Old Testament first fruits of the harvest in Israel (Numbers 18:12-13; Deuteronomy 18:4-5) have been abolished and replaced in the New Testament by God giving to Christians everything they have and need (Romans 8:32; 1 Corinthians 2:12; 4:7).

**(10) Circumcision as shadow and reality.**

The Old Testament circumcision of boys was *abolished and replaced* by the New Testament spiritual circumcision of the heart of men and women (Romans 2:28-29, 1 Corinthians 7:17-20, Galatians 6:15).

**(11) The ablutions (purification rites) as shadow and reality.**

The Old Testament ceremonial ablutions were purification rites or washings by way of sprinkling or pouring water from above on and over a person. They symbolised the washing away of sin and pollution of the world (Leviticus 14:1-9; cf. Leviticus 4:1 – 5:13; Leviticus 15:11; Ezekiel 36:25-27; Mark 7:2-4; Luke 11:38-39; John 13:5,9-10; Hebrews 10:19-22). The Old Testament ceremonial washings as shadows were *abolished and replaced* by the New Testament rebirth (the washing away of sins) and sanctification by the Holy Spirit as the realities (Acts 2:38; Acts 10:44-48; Acts 22:16; Titus 3:5-6; Hebrews 10:22). The baptism with the Holy Spirit (that is, rebirth) is sealed with the Christian baptism with water (Acts 22:16).

**(12) Clean foods as shadow and reality.**

The Old Testament regulation with respect to clean foods served as a shadow of sanctification (Deuteronomy 14:1-3). This regulation was *abolished and replaced* in the New Testament by the Word of God that cleanses believers once for all (John 15:3; Ephesians 5:26). Since his first coming Jesus Christ declared all food “clean” (Mark 7:19, Romans 14:2-6,13-23, Colossians 2:16, 1 Timothy 4:3-5). “Nothing outside a man can make him ‘unclean’ by going into him (into his belly). Rather, it is what comes out of a man (out of his heart and mouth) that makes him ‘unclean’” (Mark 7:15,23).

**Conclusion.**

Jesus Christ once-for-all-time *fulfilled* (Matthew 5:17), *cancelled* (repealed) (Colossians 2:14) and *abolished* (blotted out, terminated its existence) (Ephesians 2:14-15) the ceremonial laws of the Old Testament. These Old Testament ceremonial laws may never again be re-introduced into the New Testament Christian Church, because it would again cause divisions among Christians.

Therefore, regulations of the Old Testament ceremonial law like electing priests, building temples and altars, keeping the seventh day as the Sabbath and other Jewish feasts and periods of fasting, bringing animal sacrifices, circumcising boys in their flesh, ablutions before religious ceremonies and eating ceremonial clean foods may NOT be re-introduced into the Christian Church.

Also the Old Testament regulation of tithing (Malachi 3:10) may NOT be re-introduced into any Christian Church as a Christian duty or requirement! God does not require of Christians that they should give tithes or any other percentage of their income.

But God does teach that Christians should give generously, with conviction, not reluctantly or under compulsion, but cheerfully (2 Corinthians 9:6-7)! And he even recommends that Christians should give sacrificially (Luke 6:38; Acts 20:33-35; 2 Corinthians 8:3,9).