The intention of this thesis is to try to uncover the meaning of the sin offering once again. To get to this new point of view, it uses synchronic methods and thorough analysis of defined texts of Leviticus (from the first, the fourth and the sixth chapter) and it even uses analysis of single words in a wider context. First it is concerned about getting deeply into the understanding of what sin is, then that the sacrificial animal probably becomes the sin and the sin is killed. Also there is a priest, who makes rites with the blood and the fat. It is likely that both of these rites have very deep sense.