The Legal Dimension
Vows and Annulment of Vows
Moses spoke to the heads of the Tribes.... and said this is what G-d has commanded. If a man makes a vow to G-d, or takes an oath, to forbid something for him, he should not profane his word.... (Num.30:2-3). The text continues with rules for annulment of a woman’s vow, by her husband or father. The Talmud broadens the scope for annulment (B.Batra 120b, Nedarim 78a).

Babylonian Talmud Nedarim 23a-b. (Separate page).
Annulling one’s hasty vows in advance. Comment by the RaN - Rabbi Nissim of Gerona, 14th cent., identifying Nedarim 23b as the source of Kol Nidrei said ‘in some communities’. He speaks of a confused text which spoke of vows of the past, and cites with approval Rabbi Jacob Tam who improved the text to make it apply only to future vows.

Comment by R Moshe Isserlis in Code of Law (16th Cent): The fact that we say Kol Nidrei on the evening of Yom Kippur is a form of making a condition [that our future vows will be annulled]. Nonetheless one cannot rely on this in order to actually permit a vow, without consulting a Sage, unless in extreme circumstances.

Text of annulment of vows recited on eve of Rosh Hashana in many communities (separate page).

The Mystical Dimension
Zohar II 116a (Mishpatim): Vows, nedarim, can apply to intangible things, unlike oaths, Shavuot. (Eg one can make a
vow to study something every day. An oath can only be about tangible phenomena: I swear I paid you the money I owed). Hence vows are like the World to Come, while Oaths are of this world. On Yom Kippur we say Kol Nidrei, emphasising that Yom Kippur is like the World to Come. (The Sages state: In the World to Come there is no eating or drinking, and no sexual intercourse. Extrapolating from the words of the Zohar, these are forbidden on Yom Kippur, because it is like the World to Come).

Zohar III 255a – At Kol Nidrei, G-d’s vows (of administering punishment for sin) are being annulled.

Rabbi Shneur Zalman of Liadi (d. 1812): A person binds himself or herself to material matters, as if we made vows. On Yom Kippur our Repentance dissolves these bonds, so that we can fully express our love to G-d. Hence we say Kol Nidrei, annulling all vows (Likkutei Torah, Matot 85a).

Text of Kol Nidrei, with introduction by Rabbi Meir of Rothenberg, 13th cent. Annulling communal vows to exclude sinners.

Babylonian Talmud Yoma 86b: the effect of Repentance is to transform deliberate sins into accidental sins, (through Repentance from Fear), or even into merits (through Repentance from Love).

Chabad Chassidic teachings: bonding one’s own Essence with the Essence of the Divine, bringing true Atonement and purity.