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**Promotion and protection of all human rights, civil,
political, economic, social and cultural rights,
including the right to development**

Written statement* submitted by Coordination des Associations et des Particuliers pour la Liberté de Conscience, a non-governmental organization in special consultative status

The Secretary-General has received the following written statement which is circulated in accordance with Economic and Social Council resolution 1996/31.

[20 August 2021]

* Issued as received, in the language(s) of submission only.



Seizure of Real Estate as a Weapon to Discriminate Against Religious and Spiritual Minorities

As an NGO specialized in freedom of religion or belief, we are increasingly concerned by the use of real estate seizures as a weapon to discriminate against religious and spiritual minorities.

Religion and spirituality live in the hearts of the believers, but they create communities, and communities cannot exist without places where they can gather. For many religious and spiritual groups, these gathering places do not serve a functional purpose only. Land where devotees gather becomes sacred land. Religion and spirituality live in time and space. They separate portions of time and space from the daily temporal and spatial flow, appropriate them for themselves, and invest them with spiritual meanings. Taking their spaces away from spiritual movements means cutting their deepest roots.

We have seen with great concern the seizure and destruction of churches, synagogues, mosques, and temples in various parts of the world. This both affects the respective communities and is a powerful symbolic statements that their beliefs and identity are not tolerated.

We all remember the destruction of the Buddhas of Bamiyan in Afghanistan in 2001. Destroying a visual symbol of a religious minority, and a famous one, was a statement that shocked the world, more powerful than any speech. In 2002, the United Nations instituted the World Day for Cultural Diversity for Dialogue and Development, which is celebrated on May 21, the day the destruction of the two statues was completed in 2001. It was a way to say “never again” to such destructions. While we all hope and pray that the situation in Afghanistan will not lead to new incidents of this kind, we also observe that sadly properties belonging to religious and spiritual minorities continue to be seized or destroyed in various countries of the world.

Almost every week we learn that mosques of the Ahmadiyya religion are desecrated or seized in Pakistan. In the Russian Federation, the properties of the Jehovah’s Witnesses have been seized by the state after their organization has been “liquidated.” As human rights expert Rosita Šorytė recently wrote, among the reasons why some religious and spiritual groups are persecuted, “we should not dismiss the greed of politicians and bureaucrats who, in ‘liquidating’ religious movements, are also eager to take control of their bank accounts and real estate.”

A serious case occurred in Taiwan, Province of China, where land intended for self-cultivation of members of a spiritual movement, Tai Ji Men, was seized, offered for auction, then confiscated in 2020 after two auctions failed.

This was a consequence of a long case started in 1996, when the leader of Tai Ji Men, his wife, and two disciples were accused of fraud and tax evasion and arrested. This had happened for political motivations, and the criminal section of the Supreme Court acquitted the defendants in 2007, stating in particular that there had been no tax evasion. National compensation for the wrongful detention was given to those who had been detained.

This should have been the end of the Tai Ji Men case. However, some National Taxation Bureau (NTB) bureaucrats decided to ignore the court decision and go on with their unjustified tax evasion action. They also knew that they could pocket significant bonuses by issuing tax bills against a large movement such as Tai Ji Men.

Accordingly, even after the Supreme Court had concluded that there was no tax evasion, they tried to maintain their tax bills for the years 1991 to 1996. In 2019, the NTB, in accordance with the ruling of the Supreme Administrative Court and the Taipei High Administrative Court, agreed that tax bills for the years 1991 and 1993 to 1996 should be corrected to zero, but maintained the tax bill for 1992, including penalties. Logically, this did not make sense, as 1992 was not different from the other years. The NTB relied on a technicality, i.e., that for the year 1992, and only for that year, a decision by the Supreme Administrative Court rendered in 2006 had become final. But it is a general principle of law that even final decisions can and should be revised or not enforced when a new fact intervenes, in this case

the verdict of the criminal section of the Supreme Court of 2007 that clearly stated that there had been no tax evasion. Nonetheless, the NTB refused to cancel the tax bill for 1992.

On May 5 and July 23, 2020, the Taipei High Administrative Court wrote twice to the NTB for the Central Area, asking them to treat 1992 as the other years had been treated. However, the NTB ignored it. In August 2020, the land that had been seized was auctioned by the National Enforcement Agency, then confiscated after two auctions were not successful.

This property was important for Tai Ji Men, which planned to build a center for self-cultivation there. According to the Taiwan, Province of China's enforcement laws (Articles 53 and 113), property used for rituals and worship cannot be seized at all.

It is a clear example of the international trend we denounce today, a trend which is unfortunately international. Religious and spiritual minorities need spaces to exist. They become their sacred spaces. Taking these spaces away from them is one of the worst examples of discrimination.
