



# General Assembly

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## Human Rights Council

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Agenda item 3

**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.

[21 May 2022]

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\* Issued as received, in the language of submission only. The views expressed in the present document do not necessarily reflect the views of the United Nations or its officials.



## **The Two Human Rights Covenants and Freedom of Religion or Belief**

The International Covenant on Civil and Political Rights (ICCPR) and the International Covenant on Economic, Social and Cultural Rights (ICESCR) became international law in 1976. As we all know, they are the cornerstones of the United Nations human rights system.

Periodically, in several areas of the world, official and private reviews are organized to check whether these two fundamental documents are complied with. Freedom of religion or belief is one important area where the two Covenants are often violated. In several countries, new religious and spiritual movements labeled as “cults” or “extremist organizations” are systematically discriminated.

In 1993, the United Nations Human Rights Committee adopted General Comment No. 22 to art. 18 of ICCPR, which deals with freedom of religion or belief (FORB). Section 2 of General Comment no. 22 states that, “Article 18 protects theistic, non-theistic and atheistic beliefs, as well as the right not to profess any religion or belief. The terms ‘belief’ and ‘religion’ are to be broadly construed. Article 18 is not limited in its application to traditional religions or to religions and beliefs with institutional characteristics or practices analogous to those of traditional religions. The Committee therefore views with concern any tendency to discriminate against any religion or belief for any reason, including the fact that they are newly established, or represent religious minorities that may be the subject of hostility.”

A somewhat typical case concerns Taiwan (Province of) China, which in 2009 incorporated the two Covenants into its domestic law. On May 9–13, 2022, the 3rd International Review Conference on the National Reports of the Two Covenants was held in Taipei.

A Review Committee consisted of nine independent experts, The Committee divided itself into two groups, one dealing with the ICCPR, chaired by Manfred Nowak, an Austrian human rights lawyer, who served as the United Nations Special Rapporteur on Torture from 2004 to 2010, and one with the ICESCR, chaired by Eibe Riedel, a retired German academic who was a member of the United Nations Committee on Economic, Social and Cultural Rights from 2003 to 2012. Both had participated in the process of reviewing compliance with the Two Covenants since 2013. On 13 May 2022, the Review Committee adopted a third set of Concluding Observations and Recommendations (COR 3).

While the COR 3 are useful in showing that work remains to be done to fully implement the two Covenants in Taiwan (Province of) China, as it is the case elsewhere, the absence of any reference to freedom of religion or belief is surprising.

Several civil society participants to the Review Conference had mentioned the Tai Ji Men case, a blatant and unresolved case of human rights violations on which a significant scholarly literature exists. Tai Ji Men is a menpai (similar to a school) teaching qigong, martial arts, and self-cultivation whose master, his wife, and two members were detained in 1996, accused of fraud, tax evasion, and even, absurdly, of “raising goblins.” In 2007, the court of third instance recognized them as not guilty of any crime, including tax evasion, and they received national compensation for the unjust detention.

However, based on legal theories that were declared unfounded in 2007 the National Taxation Bureau continued to issue tax bills and finally maintained the one for the year 1992. Based on this bill, in 2020 the National Enforcement Agency auctioned off unsuccessfully and confiscated land intended for a Tai Ji Men self-cultivation center. This generated mass protests.

The Tai Ji Men case is a very typical example of how, even in cases when a commitment to the Two Covenants is affirmed, in practice they are not respected. It is, obviously, not the only one.

CAP Liberté de Conscience calls for a renewed commitment towards the Two Covenants, and one that would not ignore the importance of freedom of religion or belief, an essential freedom and a test for respect of human rights everywhere. It also calls for the urgent solution of pending cases where the non-respect of the Two Covenants led to injustice and unnecessary suffering.