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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.

[18 August 2022]

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



Persecution of Religious Minorities Through Tax Harassment and Seizure of Property, and Reactions by International Scholars

Throughout the world, religious minorities continue to be persecuted through various measures and strategies. Groups stigmatized and labeled as “cults” are targeted in both non-democratic and democratic countries, in particular through a discriminatory use of taxes and the confiscation of their property.

In the Russian Federation, premises of the Jehovah’s Witnesses continue to be confiscated. Following similar decisions in other jurisdictions, on July 22, 2022, the District Court of Volgograd turned a building and a land plot belonging to the Jehovah’s Witnesses into state ownership. The fact that the European Court of Human Rights recently declared the “liquidation” of the Jehovah’s Witnesses in the Russian Federation and confiscation of their properties as contrary to the European Convention on Human Rights was ignored.

In Pakistan, mosques and even cemetery plots belonging to the Ahmadiyya movement continue to be destroyed, confiscated, and vandalized, with the pretext that the very existence of these properties, which use traditional Muslim symbols, is constructed as a statement by the Ahmadis that they are Muslims, while Pakistani law stipulates that they are not.

In Taiwan, (Province of) China, a spiritual movement called Tai Ji Men was among the victims of the 1996 crackdown on those religious groups that were accused of not having supported the ruling party in the presidential elections, as part of a post-authoritarian repression of independent spiritual groups.

On July 13, 2022, a number of leading international scholars of religion and human rights activists signed an open letter where they summarized the main features of the case,

“While the Supreme Court, they wrote, eventually declared the Tai Ji Men defendants innocent of all charges, including tax evasion, the National Taxation Bureau continued to issue ill-founded tax bills that contradicted the Supreme Court’s verdict. In 2020, based on one of these bills, sacred land of Tai Ji Men intended for a self-cultivation center was auctioned off and confiscated. The authorities claim that the confiscation is based on a final verdict [by the administrative court], which cannot be revised. It is, however, a general principle of law, fairness, and human rights that patently unjust verdicts can always be re-examined, particularly when new facts and evidence have emerged, as it has happened in the Tai Ji Men case.”

“It is now time, the letter continued, for leaving aside technicalities and finding a political solution, while protests by Tai Ji Men dizi (disciples) continue [...] with thousands taking to the streets,” also in the United States of America where Tai Ji Men has two academies.

Tai Ji Men, the letter concluded, “never violated the law nor evaded taxes.” There is thus no reason for not giving back to the movement its sacred land.

The Tai Ji Men case, just as the other cases we mentioned involving the Jehovah’s Witnesses and the Ahmadis, shows the dire consequences of using taxes and the confiscation of property as tools to discriminate and persecute religious and spiritual minorities. This is incompatible with international principles of freedom of religion or belief. CAP Liberté de Conscience asks all the authorities involved to cease and desist from these forms of discriminatory behavior.