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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.

[28 January 2024]

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



Violation of the Democratic Principles and Misuse of Tax Laws to Discriminate against Spiritual Groups

The misuse of tax laws to discriminate against religious and spiritual groups is a serious problem in several countries. While tax exemptions should be a right granted to religious and spiritual groups irrespective of their teachings and popularity, some countries weaponize them to discriminate against unpopular movements. The cases of Jehovah's Witnesses and other groups in France, a country that tried to discriminate against movements it labeled as "cults" (sectes) but lost several cases at the European Court of Human Rights, are well-known. Japan is also trying to strip of their religious corporation status and tax exemption groups that powerful lobbies and the media oppose mostly for political reasons.

An important forum on these matters was held in Taipei, Taiwan, (Province of) China on January 9, 2024, co-organized by several associations including the ECOSOC-accredited NGO Association of World Citizens, the "Taiwan Association for Financial Criminal Law Study", the Financial and Economic Research Center of National Chung Cheng University, Action Alliance to Redress 1219, the Tax and Law Reform League, and the Movement for "An Era of Conscience" at "National Taiwan University".

The forum featured lectures by well-known international scholars of religion such as Italy's Massimo Introvigne and Eileen Barker, OBE, from the United Kingdom of Great Britain and Northern Ireland, and several legal experts. Barker proposed a distinction between "Before States" and "After States." "Before States" preventively crack down on spiritual groups they believe may threaten the government "before" they commit any crime. "After States" only punish crimes "after" they have been committed. In theory, totalitarian regimes are "Before States" and democracies are "After States." In practice, Barker stated, the situation is less clear. For example, France is a democracy but its government-sponsored campaigns against groups stigmatized as "cults" are more typical of a "Before State."

Chen Tze-Lung, Chairman of the "Taiwan Association for Financial Criminal Law Study" and a co-initiator of the Tax and Legal Reform League, mentioned four "traps" causing these problems. The first three traps lead politicians to control or unduly influence respectively the legislative, judiciary, and financial systems, while the fourth allows rogue bureaucrats to hijack the administration. As a result, an "underground emperor" invisible to citizens controls the system.

Both Chen and other speakers mentioned as one of the most serious incidents in the world today where taxes are weaponized to discriminate against a spiritual movement the Tai Ji Men case in Taiwan, (Province of) China. Tai Ji Men is an ancient menpai (similar to a school) of martial arts, self-cultivation, and qigong. It became one of the victims of a politically motivated crackdown that hit several religious and spiritual groups in 1996, and its Shifu (Grand Master) and others were arrested, although they were later found innocent of all charges, including tax evasion, in all degrees of judgment up to the Supreme Court. But as by-product of the criminal case from which they emerged victorious, tax bills had been issued claiming that the money Tai Ji Men dizi (disciples) gave to their Shifu in the so-called "red envelopes" did not constitute non-taxable gifts but tuition fees for a (non-existing) "cram school." Finally, the National Taxation Authority agreed to correct all these fabricate tax bills to zero, except the one for the year 1992, which it maintained based on a technicality. Logically, this did not make sense, as the "red envelopes" system in 1992 did not operate differently from the other years. Eventually, however, the 1992 tax bill led to the seizure, unsuccessful auction, and confiscation of land in Miaoli Tai Ji Men dizi regard as sacred and where they intended to build a self-cultivation center and educational facilities. Attempt to get this land back have so far failed.

As Chen stated in the Forum, everything in this case was false: fake crimes, fake tax bills, fake investigations, fake news leaked to the media. As new authorities are expected to take office in Taiwan, (Province of) China, Coordination des Associations et des Particuliers pour la Liberté de Conscience urges them to regard as a priority to solve the Tai Ji Men case. It also urges all governments to refrain from using taxes as a discriminatory weapon against religious and spiritual minorities.