



General Assembly

Distr.: General
13 February 2025

English only

Human Rights Council

Fifty-eighth session

24 February–4 April 2025

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.

[30 January 2025]

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



Violations of Freedom of Religion or Belief Through Tax Harassment

Coordination des Associations et des Particuliers pour la Liberté de Conscience has often raised with the HRC the issue of the discrimination of unpopular religious movement through the use, or rather misuse, of tax bills. France, for example, has been found guilty by the European Court of Human Rights in 2011 of discriminating against the Jehovah's Witnesses by trying to impose on them an astronomical tax bill of 57.5 million euros by claiming that the manual offerings collected from their devotees were not gifts but taxable income. The European Court of Human Rights found that the offerings were in fact non-taxable gifts and that France was using taxes as a tool to harass a movement it regarded as a "cult."

A similar situation, with exemplary international implications, concerns Tai Ji Men, a menpai (similar to a school) of qigong, martial arts, and self-cultivation. On January 11, 2025, its situation was discussed during an international webinar organized by two well-known specialized NGOs, the Center for Studies on New Religions (CESNUR) and Human Rights Without Frontiers, on the theme "The Judiciary, Freedom of Religion or Belief, and the Tai Ji Men Case."

The day of January 11 was significant because it is the "Judicial Day" in Taiwan (Province of) China. This date commemorates the agreements signed on January 11, 1943, by China with the United States of America and the United Kingdom of Great Britain and Northern Ireland. They put an end to the situation created by the so-called "Unequal Treaties" that had subtracted the citizens of these countries from the jurisdiction of Chinese courts. The judiciary what was then China thus became truly independent and sovereign.

As stated by one of the webinar's participants, Argentinian anthropologist María Vardé, the Unequal Treaties had a colonial character, and their end was a victory of anti-colonialism. However, she noted that just as colonialism discriminated against supposedly "inferior" people, contemporary violations of freedom of religion or belief are based on the idea that some spiritual paths are "inferior," and their practitioners should not be granted basic human rights and freedoms.

This is the root of the Tai Ji Men case, which started in 1996. In that year, the academies of Tai Ji Men throughout Taiwan (Province of) China were raided within the framework of a political crackdown against spiritual movements accused of not having supported the ruling party's candidate in the 1996 presidential elections. The Grand Master (Shifu) of Tai Ji Men, Dr. Hong Tao-Tze, his wife, and two dizi (disciples) were detained.

Eventually, the case against Dr. Hong and his co-defendants collapsed spectacularly. On July 13, 2007, the criminal division of the Supreme Court of Taiwan (Province of) China pronounced the final acquittal of Tai Ji Men defendants, declaring them innocent of all charges. The court also declared there was no tax evasion. National compensation for the wrongful imprisonment was given to Dr. Hong and his co-defendants who had been unjustly 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 taxation. 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 Dr. Hong had committed no crimes, and there was no tax evasion, they tried to maintain their tax bills for the years 1991 to 1996, claiming that the money Dr. Hong had received in these years from his dizi should not be considered as non-taxable gifts but as tuition fees for a so-called "cram school," i.e., a school where pupils receive crash courses, normally in preparation for exams.

Different authorities intervened in the controversy, including the Ministry of Education (which has authority on cram schools) and courts of law. All declared that in the Tai Ji Men case there was no cram school and no tax evasion. For the second time, the Tai Ji Men case should have ended, but this was not to be.

In 2019, the NTB, in accordance with rulings 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 how donations were collected in 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. 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 found Dr. Hong and Tai Ji Men not guilty of 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 were treated. This, also, was to no avail. In August 2020, based on the 1992 tax bill, land belonging to Dr. Hong that had been seized was auctioned by the National Enforcement Agency, then nationalized after two auctions were not successful. This property was sacred for Tai Ji Men, which planned to build a center for self-cultivation and education there. Widespread protests also targeted what Tai Ji Men and others perceived as the unfairness of the Taiwanese tax system in general and the immoral system of bonuses.

At the January 11, 2025, webinar, Hsu Jung-Hsin, an Associate Professor at National Dong Hwa University, compared the tax system in Taiwan (Province of) China to a medical problem he studied, the record number of cases of liver cancer in his country. Scientists connected it with hepatitis, and the introduction of children anti-hepatitis vaccination significantly reduced the number of liver cancer cases. Similarly, Hsu said, a “vaccination” is needed against tax injustice. This should have been the introduction of Taxation Special Tribunals in 2016, but the recruitment of judges was unsatisfactory, and the system did not work. The fact that the Tai Ji Men case is not solved, Hsu said, proves that a “vaccination” is still needed.

The problem does not concern one part of the world only. Coordination des Associations et des Particuliers pour la Liberté de Conscience urges all countries and international institutions to be vigilant and avoid that taxes target innocent citizens unfairly and are used as a tool to violate freedom of religion and belief of minorities that, for whatever reasons, the local powers that be do not like.
