



General Assembly

Distr.: General
26 August 2024

English only

Human Rights Council

Fifty-seventh session

9 September–9 October 2024

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.

[12 August 2024]

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



Truth, Justice, Reparation, and Recovery: Discrimination Against Spiritual Minorities Through the Abuse of Taxes

The theme of truth, justice, reparation, and recovery also concerns religious and spiritual groups that have been unjustly discriminated and persecuted. They have a right to truth, which should be publicly reestablished; to justice, which should be impartially administered; to reparation, to compensation, and to restore their innocence, as well as to request the return of unjustly confiscated property, as previous human rights violations should be rectified.

While this is true for dramatic cases where blood is shed, it is not less true for instances of administrative persecution and harassment. These are the preferred tools used for hitting unpopular religious minorities in democratic countries, which unfortunately are not immune from the plague of the violation of the right to freedom of religion or belief.

In France, for example, it is often argued that donations to groups stigmatized as “cults” should not be considered as tax exempt. The European Court of Human Rights has repeatedly reacted against this attitude, ruling against France in cases concerning the Jehovah’s Witnesses and other groups.

In Japan, one of the consequences of the dissolution as a religious organization of the Family Federation for World Peace and Unification (formerly known as the Unification Church) the government is seeking through a lawsuit at the Tokyo District Court, would be the unfair loss of its tax-exempt status. This would also create a precedent dangerous for many other religious organizations.

An egregious violation of the right to truth, justice, reparation and restoration, and the right for spiritual minorities not be harassed through ill-founded taxes, was committed by the Taichung High Administrative Court as recently as August 2 (Taichung is situated some 165 km from Taipei in the island of Taiwan, (Province of) China).

The case concerned Tai Ji Men, a menpai (similar to a school) of qigong, martial arts, and self-cultivation. In 1996, Tai Ji Men was one of the victims of a politically motivated purge that hit several spiritual minorities and was accused of fraud and tax evasion. Eventually, in 2007, the Supreme Court, following similar decisions of the lower courts, totally vindicated Tai Ji Men and declared its defendants innocent of all charges, including tax evasion.

However, based on the faulty criminal indictment, the National Taxation Bureau (NTB) had in the meantime issued tax bills for the years 1991 to 1996, claiming that the money the Shifu (Grand Master) of Tai Ji Men had received in these years from his dizi (disciples) in the so-called “red envelopes” 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.

It took years of litigation for Tai Ji Men to have the NTB correct all tax bills to zero, except the one for the year 1992. For the latter year, the NTB maintained that a decision (regarding the tax bill of the year 1992) issued in 2006 by the Supreme Administrative Court had become final, and no different disposition was possible. Obviously, in democratic countries when a decision is clearly wrong and there are new facts (including, in this case, the Supreme Court decision of 2007 and a Supreme Administrative Court decision in 2018 favorable to Tai Ji Men), it can always be revised and rectified. Nonetheless, based on the 1992 tax bill, in 2020 sacred land where Tai Ji Men intended to build a self-cultivation center and educational facilities was confiscated, unsuccessfully auctioned off, and nationalized.

On August 2, 2024, the Taichung High Administrative Court decided on the request by Tai Ji Men for a refund of whatever was considered as payment for the year 1992, based on the fact that nothing different from the other years, with respect to the “red envelopes,” happened in 1992, and that it has been conclusively established that the content of the “red envelopes,” for all years consisted of non-taxable gifts rather than tuition fees for a non-existent cram school.

Unfortunately, the Taichung High Administrative Court ruled once again that the 2006 decision against Tai Ji Men is final and cannot be rectified and amended to return the land. It even went so far as to state that the case of 1992 was different from the other years, This was clearly false, and in fact two letters issued in 2010 on June 23 and July 26 by the National Taxation Bureau for the Central Area clearly stated that the tax cases for all the years from 1991 to 1996 had been assessed based on the same underlying factual basis.

The Taichung High Administrative Court is known for siding with the government's bureaucracy against the citizens, particularly in tax cases. The same judge Liu Xixian who issued the Tai Ji Men ruling in 2012 heard 56 tax cases. In all cases, he ruled against the taxpayers. Other judges in the same court have similar statistics.

It is not a mere question of taxes but one of violation of freedom of religion or belief. Coordination des Associations et des Particuliers pour la Liberté de Conscience asks that in all cases where spiritual minorities were harassed through taxes, including the Tai Ji Men case, truth and justice should be reestablished, proper reparation should be given to the victims, their innocence should be restored and confiscated property returned.
