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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.

[31 May 2021]

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\* Issued as received, in the language(s) of submission only.



## **Misusing Taxes for Discriminating Against Religious and Spiritual Minorities: A Global Problem**

Tax weapons have been often used to discriminate against religious and spiritual minorities. This is becoming a global problem, and one the human rights community should be aware of.

In France, in 1996 a Parliamentary Commission of Inquiry established a blacklist of spiritual groups classified as “cults” (in French, sectes). 172 groups were thus criminalized, and a policy of repression was instituted against these spiritual movements.

Following this Parliamentary Commission of Inquiry, the Ministry of Justice published a circular in which it highlighted the tools that magistrates should use against associations qualified as “cults” by the Commission. In number 4 of the circular, we can read: “Breaches of the general tax code, and in particular tax fraud (article 1741 of the CGI).” In the same year, the Ministry of Interior also published a circular to highlight possible accusations involving the crime of tax evasion as a weapon to fight against “cults.”

In the years that followed, it was the Jehovah’s Witnesses in 1997, the Religious Association of the Pyramid Temple in 1995, the Association of the Knights of the Golden Lotus (connected with the same movement, the Aumist Religion of the Mandarom, of the Association of the Pyramid Temple) in 1995, and the Evangelical Pentecostal Church of Besançon in 1996, which were attacked by the French tax services.

All these associations were declared “fraudulent” by the tax services, and condemned to heavy tax adjustments, up to several million euros in the case of the Jehovah’s Witnesses.

All these spiritual groups, after having exhausted all legal remedies in France, went to defend their cases before the European Court of Human Rights, where they were all successful. The European Court found against France in all these cases, for violation of Article 9 (Right to Freedom of Thought, Conscience and Religion) of the European Convention on Human Rights.

A similar problem was born in Taiwan Province of China, but it has international implications, since the movement discriminated against is international. Tai Ji Men is a spiritual school teaching qigong, with roots in esoteric Taoism, and with a global outreach through its cultural activities and dedication to promoting a culture of love and peace, and the Movement of An Era of Conscience. In 1996, Tai Ji Men was among the victims of an ill-fated crackdown on new religious movements, which was started largely for political reasons. The indicted Tai Ji Men leader, Dr. Hong Tao-Tze, the founder and master of the spiritual school, and members were later fully exonerated from all criminal charges.

However, as a by-product of the 1996 events, the National Taxation Bureau (NTB) moved against Tai Ji Men accusing it of tax evasion, claiming that the gifts members give to their spiritual master in the so-called “red envelopes” are in fact taxable tuition fees for a cram school.

Again, the highest courts clearly ruled that the leader of Tai Ji Men had not conducted any business activities, and that the content of the red envelopes were non-taxable gifts according to the law. Since its inception in 1966, the nature of Tai Ji Men Qigong Academy has remained the same and it has never had any tax issue, except for the years 1991-1996, because it was wrongfully charged by a prosecutor and subsequently taxed illegally for those six years. NTB, after twenty years of court cases, finally agreed to correct the tax bills it had levied against Tai Ji Men to zero except the year 1992. Once again, it is difficult to understand that the NTB’s correction of the tax bills excluded the 1992 tax bill. As of today, there is no remedy available for Tai Ji Men for that year.

The NTB’s position was obviously against justice. If the content of the red envelopes is not taxable for all the other years, it cannot be taxable for 1992 either. However, the NTB remained deaf to the voice of the Supreme Court, which had conclusively established that these offerings are non-taxable gifts, and the appeals by international scholars and human

rights organizations. The NTB once even promised to withdraw the erroneous tax bill, but eventually ignored its promise.

In 2020 this drama advanced towards a sad denouement. The Enforcement Agency seized and auctioned Dr. Hong's properties and, after two auctions failed, transferred land intended for the construction of a Tai Ji Men self-cultivation center as payment of the taxes for 1992, which should not have existed in the first place.

As mentioned earlier, this case has a global impact, as it affects all Tai Ji Men dizi (disciples), who are present in several countries.

It may seem that this is a battle about money, but it isn't for Tai Ji Men. They spent in the legal fees only, in twenty-five years of struggles, more than the amount that NTB proposed for negotiation. They did not settle for a reason of conscience and justice. By settling, they would have admitted that they had been guilty of tax evasion, something that is both against their moral principles and factual truth. In a democratic country governed by the rule of law, people should not compromise wrongly.

We represent an NGO active in the field of religious liberty. We see, every day, cases of religious persecution where human lives are lost. It may seem that, compared to extra-judicial killings and tortures, taxes are but a minor matter.

However, intolerance and discrimination are preliminary steps, often leading to human rights violations. There is now a widespread concern that tax system laws may be used in several countries to discriminate against religious and spiritual movements that some politicians, for whatever reason, do not like. The European Court of Human Rights and courts in the United States of America have stated that such use of the tax system is inappropriate and illegal. Worst of all, many people have no way of seeking redress, and even if they do, they are treated unfairly and irrationally, rendering the remedy system ineffective.

We ask all countries and all women and men who cherish freedom of religion or belief to take a firm stand against the improper use of taxes as a weapon of intolerance and discrimination, to uphold the basic human rights guaranteed by the Universal Declaration of Human Rights.

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