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TAIWAN: The U.S. State Department Report focuses on religious property law

TAIWAN: U.S. State Department Report focuses on the change of property of religious real estate assets

By Dr Zsuzsa-Anna Ferenczcy reporting from Taiwan for Human Rights Without Frontiers

HRWF (29.05.2023) – In its last annual report published in May

2023, the U.S. State Department on International Religious Freedom declared that in May 2022, Taiwan's *"Legislative Yuan (Parliament) passed a law allowing qualified religious groups to change the registration of real estate assets formerly held in the name of individual members,"* an issue that had been, unsuccessfully, debated for many years in Taiwan.

"Under the new law", the U.S. Report says, "such assets may be held under the name of the qualified religious foundation, religious corporation, or temple. Officials said the practice of registering temples under individual names had led to conflicts, such as when an owner was ordered to auction off the property or inheritance questions arose."

Religious landscape in Taiwan

According to a survey by Taiwan's national science academy, the Academia Sinica and its Institute of Sociology released in 2021, 27.9 percent of Taiwan's 23.6 million large population exclusively practices traditional folk religions, 19.8 percent Buddhism, and 18.7 percent Taoism, with 23.9 percent identifying as nonbelievers.

Folk religion denotes an ecosystem of dispersed worship of deities, centered on community temples. The rest of the population consists mainly of Protestants (5.5 percent), Catholics (1.4 percent), and members of other religious groups, including Jews, Sunni Muslims, Jehovah's Witnesses, Church of Scientology, Baha'is, Mormons and the Unification Church, just to name a few.

Some studies find that as many as 80 percent of religious practitioners combine multiple faith traditions. Many

adherents consider themselves both Buddhist and Taoist, and many individuals also incorporate some aspects of traditional Chinese folk religions, including but not limited to shamanism, ancestor worship, magic, ghosts and other spirits, and aspects of animism, into their belief in Buddhism, Taoism, Confucianism, or other mainline religions.

Some practitioners of Buddhism, Taoism, and other religions also practice Falun Gong, a self-described spiritual discipline. The Falun Gong Society of Taiwan states Falun Gong practitioners number in the hundreds of thousands but some scholars say the number is overestimated. Beijing considers Taiwan's spiritual followers as soft targets to spread its influence, by articulating suitable messaging for each religion.

Registration of religious entities and statistics

The Constitution of the Republic of China (ROC), Taiwan, provides for freedom of religion. Article 13 stipulates that "the people shall have freedom of religious belief". There is no state religion. While registration is not mandatory, religious organizations may voluntarily obtain an establishment permit from the Ministry of Interior. The permit requires that organizations have real estate in at least seven administrative regions valued at 25 million New Taiwan dollars or more and possess at least NT\$5 million in cash. Alternatively, the organization may register if it possesses in excess of NT\$30 million.

A religious group may register with the courts upon obtaining an establishment permit. Registered religious groups operate on an income-tax-free basis. They receive case-by-case exemptions from building taxes and must submit annual reports on their financial operations. Groups that are not registered

are not eligible for the tax advantages. As of the end of 2019, there were more than 15,000 registered religious groups representing more than 20 religions.

According to the Ministry of Interior, in 2015 there were 12,106 registered temples in Taiwan. Tainan, Kaohsiung and Pingtung County count for 35 percent of the total. Taoist temples are the most populous at 9,485, or 78.35 percent of the total, while Buddhist temples are second at 2,355 or 19.45 percent. With 222 temples or 1.83 percent, I-Kuan Tao temples are third. Churches totaled 3,280, with Protestant being the majority, while Roman Catholic churches were second.

The 1929 Act of Supervising Temples

According to the 1929 Act of Supervising Temples, temples are under the management of a trustee monk or nun. Article 6 says that “ownership of all property and possessions will be retained by the temple and managed by trustee monk/nun”. It also adds that the monk/nun cannot take charge “if they are not citizens of the Republic of China”, and they “are not to use incomes derived from temple property except for the purpose of giving religious instruction, upholding the commandments and other miscellaneous expenses with proper usage”.

In 2004, Taiwan’s Judicial Yuan, the judicial branch of the government, found that several articles of the Act were unconstitutional because they impose strict restrictions on how religious organizations transfer their properties. This was considered a landmark religious freedom case, being the

first case in which the Court explicitly recognized the constitutionally protected autonomy of religious associations.

The 1929 Act should be seen against the background of the dynamics of the time. Following a turbulent period, the Kuomintang (KMT) government saw public education as a way to rebuild the nation. Not having sufficient funds to invest in public education however, some leaders considered the idea of a law to nationalize temple property to build up the education system.

Following fierce protests by the Buddhist and Taoist organizations however, the government did not pass the law on the expropriation-based transfer of wealth from religious entities to the state. It is in this context that the 1929 Act was passed instead, through which the government still maintained the power to monitor the ways in which owners and occupiers of temple property used and managed it. According to its Article 11, those who would violate the Act would face punishment, including being banished from the temple or be prosecuted in courts.

According to some, the Act can be seen as yet another example of centuries-old Chinese traditions manifesting themselves in contemporary Chinese settings. Nonetheless, with Taiwan's democratization that took off in the late 80s, the state has gradually withdrawn its control over religion.

Brief history of attempts to change the legislation

There were several attempts to change Taiwan's religious groups legislation.

In May 2015, the Ministry of Interior approved a bill governing the organization of religious groups. Previously, a similar bill was introduced in 2001, with three different versions in 2002, 2005 and 2008.

Under the legislation, the qualified religious facilities and groups can register as religious juristic persons to receive tax benefits such as exemptions on housing and land value taxes, as well as conditional farm land rentals. Furthermore, they are required to submit an annual report to the authorities with financial statements subject to regular audits. Also, details of donations must be disclosed to the public.

In 2018 the Legislative Yuan drafted legislation to improve temple registration and property management and to require temples to disclose their financial statements. The proposed bill, entitled the Religious Groups Law, never passed.

In January 2022, the Executive Yuan approved a bill to allow religious groups to change the registrations of their real-estate assets.

In light of the new bill, properties owned by religious groups can be regarded as public goods. The bill would also prevent individuals from appropriating the land for their own benefits. Noteworthy is that around 750 hectares of land belonging to 7,500 temples nationwide are registered under the name of natural persons, according to the Ministry of Interior. This is the result of religious groups not having

completed their temple registration when they acquired land, of temples being not able to pay land taxes on donated land or the land being used for farming and other reasons.

Two years following the passing of the bill by the legislature, qualified religious groups seeking to change a temple's registration will be able to file an application with the interior ministry.

HRWF's note

Comments about the impact of the new legislation upon the life of Buddhist, Taoist, Catholic, Protestant and other communities will be welcome and will be shared in another article of HRWF.

Photo from Wikipedia

[Further reading about FORB in Taiwan on HRWF website](#)

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