

Notice: Undefined index: et_header_layout in /home/hrwfe90/domains/hrwf.eu/public_html/wp-content/plugins/pdf-print/pdf-print.php on line 1214

Notice: Trying to access array offset on value of type null in /home/hrwfe90/domains/hrwf.eu/public_html/wp-content/plugins/pdf-print/pdf-print.php on line 1214

Notice: Undefined index: et_header_layout in /home/hrwfe90/domains/hrwf.eu/public_html/wp-content/plugins/pdf-print/pdf-print.php on line 1215

Notice: Trying to access array offset on value of type null in /home/hrwfe90/domains/hrwf.eu/public_html/wp-content/plugins/pdf-print/pdf-print.php on line 1215

Notice: Undefined index: et_template in /home/hrwfe90/domains/hrwf.eu/public_html/wp-content/plugins/pdf-print/pdf-print.php on line 1216

TAIWAN: Freedom of religion or belief in Taiwan and the Tai Ji Men case

Photo: A packed audience at the National University of Taiwan on Sunday 9 April. On the right and the left of the stage, the flags of CESNUR and HRWF, the co-organizers of the conference "Freedom of Religion or Belief, a Global Issue."

TAIWAN: Freedom of religion or belief in Taiwan and the Tai Ji Men

case

HRWF (21.04.2023) – On 9 April, CESNUR (*Center for Studies on New Religions*) and HRWF (*Human Rights Without Frontiers*) organized a conference about religious freedom issues at the prestigious National University of Taiwan.

This conference was part of a one-week program of academic events and networking activities of an international delegation of European and American scholars and human rights advocates.

The delegation, who was headed by Massimo Introvigne (CESNUR) and Willy Fautré (HRWF), had meetings with a wide range of Taiwanese authorities, such as the president of the Parliament You Si-kun and the president of the Control Yuan (the supervisory body of the government) Chu Chen, who is also the chairperson of the National Human Rights Commission.

The delegation also visited the Citizen Congress Watch, a major human rights organization in Taiwan created in 2007 and grouping together around 50 NGOs. Discussions were also held with various media outlets, such as Taipei Times. At each meeting, the delegation raised the unsolved case of Tai Ji Men, a Qigong organization wrongly charged with tax evasion, declared innocent by the Supreme Court after ten years of judicial proceedings but still deprived of their property confiscated by the National Taxation Bureau. An unsolved remnant of the transitional justice period following 40 years of dictatorship, known as the White Terror.

HRWF's director presented a paper titled

In search of a solution to the Tai Ji Men case through international diplomacy and

soft power

Taiwan, a country with a population of 23.6 million, has a deserved reputation of being a democratic country whose human rights record in general can be said to be one of the best, if not the best, in Asia.

According to a survey by the Academia Sinica's Institute of Sociology released in 2019, 49.3 percent of the population exclusively practices traditional folk religions (shamanism, ancestor worship and animism), 14 percent Buddhism, and 12.4 percent Taoism, with 13.2 percent identifying as nonbelievers.

The rest of the population consists mainly of Protestants (5.5 percent), I-Kuan Tao (2.1 percent), Catholics (1.3 percent). There are also hundreds of thousands Falun Gong practitioners according to the Falun Gong Society of Taiwan, about 11-12,000 Jehovah's Witnesses, Sunni Muslims, Baha'is, Mormons and Scientologists.

This paper will cover three issues. First: Taiwan's policies with regard to freedom of religion or belief and the perception thereof by Western democracies. Second: Is the case of Tai Ji Men a freedom of religion case or not? Third: Avenues for a possible solution through international diplomacy.

When you scan the reports of the main international organizations dealing with religious freedom worldwide, you can hardly find any criticism about Taiwan.

Taiwan's policies about freedom of religion or belief

Before elaborating a policy based on international diplomacy and the use of soft power, it is important to portray the perception of the religious freedom situation in Taiwan by foreign and domestic actors as well as religious communities in Taiwan.

In July 2018, the US Department of State held the first

Ministerial to Advance Religious Freedom in Taipei, launching the Potomac Plan of Action that called on participating states to create Ambassador at Large positions for religious freedom. The Potomac Plan of Action as a framework for national and multinational activity then encouraged to draw on the Plan of Action's provisions when responding to violations and abuses of religious freedom or instances of persecution on account of religion, belief, on non-belief.

The US Department of State also announced the creation of a special fund to which countries can contribute financially for the promotion of religious freedom around the world.

In response to these US initiatives, President Tsai Ing-wen appointed Pusin Tali, President of the Yu-Shan Theological College and Seminary, as Taiwan's first Ambassador at Large for religious freedom.

Ambassador Pusin Tali was tasked with representing the Taiwanese government in its relations with like-minded countries and civic groups worldwide to strengthen international links and cooperation for religious freedom. Furthermore, the Taiwan government then planned to donate US\$200,000 per year for a period of five years to the Religious Freedom Fund of the Ministerial. Besides the US, European countries such as the Netherlands and Norway then pledged as well to make donations. The five-year donation plan of Taiwan's government to help individuals and groups in need of financial or material assistance was of course hailed by the Ministerial. Unlike quite a number of democratic countries in Europe which only contributed in words to the project of the Ministerial, Taiwan immediately put its words into actions.

The 2021 Report on International Religious Freedom by the US Department of State is also eloquent about religious freedom in Taiwan.

The Constitution provides for the free exercise and equal treatment under the law of all religions, which “shall not be restricted by law” except as necessary for reasons of protecting the freedoms of others, imminent danger, social order, or public welfare.

Taiwan categorizes registered religious groups as foundations, temples, or “social groups.” Most churches are registered as religious foundations.

Temples may directly register with local authorities without permission from the Ministry of the Interior (MOI). Taiwan-wide religious social groups and local religious social groups may register with the MOI and local authorities, respectively. There are no minimum financial requirements for registration of temples or religious social groups.

Registered religious groups operate on an income-tax-free basis. Registered religious foundations and temples are also exempt from building and property taxes. Nonregistered groups are not eligible for the tax advantages available to registered religious groups. As of 2020, there were approximately 15,400 registered religious groups, including 1,500 religious foundations, 12,000 temples, and 1,900 religious social groups, representing more than 22 religions.

Many groups choose not to register individual places of worship and instead operate them as the personal property of the group’s leaders.

The Falun Gong Society, which is banned as a xie jiao in Communist China, enjoys full freedom in Taiwan where it chose to be registered as a sports organization and not as a religious group.

The American Institute in Taiwan (AIT), the de facto US embassy in Taiwan, engaged with legislators and ministries, as well as Ambassador Pusin. AIT representatives encouraged religious leaders, nongovernmental organizations, and

representatives of faith-based social service organizations throughout Taiwan to continue promoting religious freedom.

Jehovah's Witnesses are very happy about the program of the six-month alternative civilian service to military service implemented since 2000 as it allows conscientious objectors to fulfill the four-month national service obligation without violating their conscience. Instead of carrying a military service, they are given the option to work in hospitals, in nursing homes, and in other areas of the public sector. The program has exceeded expectations, benefiting both Taiwan society and conscientious objectors, who no longer face imprisonment because of their neutral stand.

In its 2021 Report on Religious Freedom in the World, the Catholic agency Aid to the Church in Need stressed that "no religious tensions have been reported between religious groups or organisations" and concluded: "Given Taiwan's encouraging trajectory towards greater democratisation and respect for the rights of its citizens, the overall prospects for religious freedom in the coming years are positive."

According to the Taiwanese Ministry of Labor (MOL), there were no reports of complaints of religious discrimination from workers during the year 2021.

The sole negative issue publicly raised in Taiwan is the labor standards law which negatively impact the religious practice of some categories of foreign workers. The legislation needs to be amended because it does not cover domestic service workers and caretakers, who are not legally guaranteed a weekly rest day. Due to this exclusion, many domestic workers continued to be unable to attend religious services. For the moment, the MOL coordinates with the Ministry of Health and Welfare to expand subsidized short-term respite care services for employers, thereby enabling more migrant caregivers to take leave to attend religious services without risking their jobs.

A representative of the Presbyterian Church said the Church continued encouraging employers to allow domestic workers to take a weekly rest day and that it promoted this issue once a year during a Sunday worship service close to International Workers' Day in May.

The Tai Ji Men case, a religious freedom case or not?

In 1996, a crackdown targeting a number of religious institutions hit Tai Ji Men as well. Its leader Dr. Hong Tao-Tze was arrested together with his wife and two disciples. They spent several months in a detention center. They were accused by the tax administration of tax evasion for the years 1991 to 1996. In these years, as in the previous years, Dr Hong had received non-taxable donations from his disciples in "red envelopes," but suddenly the tax administration interpreted these operations as taxable tuition fees for a so-called "cram school," the Qigong Academy. After 10 years of court proceedings, Dr Hong and the other arrested people were declared innocent by the Supreme Court but the tax administration ignored the decision and went on prosecuting Tai Ji Men for the alleged non-payment of taxes, going so far as to confiscate a part of their property as payment.

Some in Taiwan and abroad argue that the Tai Ji Men case is 'just' a domestic conflict between the National Taxation Bureau (NTB) and the Qigong Academy which is not related to freedom of religion and belief or to human rights. Or they maintain that it is a non-intentional miscarriage of justice.

Firstly, the accusations of tax fraud were recognized as unfounded by the Supreme Court in 2007. After 10 years of legal battles in courts, Dr Hong, the shifu of Tai Ji Men was acquitted of all the charges and compensated financially for being illegally detained for several months. It means that the miscarriage of justice was corrected by the judiciary.

However, the NTB failed to recognize and correct its 'error',

putting itself above the law, but was never sanctioned. Consequently, an essential part of Tai Ji Men's property was illegally confiscated by the tax administration in total impunity and passivity.

For any unjustifiable reason, the redress mechanisms failed to fully serve justice. Even the Control Yuan, Taiwan's top watchdog body investigating and confirming Prosecutor Hou's intentional mismanagement of the Tai Ji Men case. He was not sanctioned either and since then, impunity has been prevailing.

Secondly, abusive taxation of a religious, spiritual or belief group is a violation of freedom of religion or belief because it amputates the right of their believers to practice their faith in their beliefs, the European Court of Human Rights ruled in the case *Association of Jehovah's Witnesses v. France* on 5 July 2012.

The Association of Jehovah's Witnesses alleged that a 1995 French parliamentary report classifying it as a harmful cult resulted in discrimination against the organization, in particular resulting in a tax audit. When the Association declined to declare donations for the requested years, asking instead for the sort of tax exemption granted to liturgical associations, the automatic taxation procedure was activated against the Association. After failing to prevail in the French courts, the Association brought the matter before the ECtHR, complaining of violation of numerous ECHR provisions.

After 17 years of judicial proceedings, 10 in French courts and seven at the European Court in Strasbourg, the European Court found a violation of Article 9 (right to freedom of religion). It noted that **the manual gifts received by the association represented the main source of its funding and over-taxation of 60% imposed on the association was violating the right of its followers to freely exercise their religion in practical terms.**

By its judgment, the Court held that France was to reimburse the applicant association 4,590,295 euros (EUR) for the taxes unduly paid and EUR 55,000 for costs and expenses. This was some form of official apologies.

Afterwards, three other similar cases of abusive taxation concerning the Evangelical Church of Besançon and two Aumist belief groups benefitted from this pilot judgement.

This international court decision is of utmost importance as it proves that the sudden taxation of gifts received by religious or belief associations was discriminatory and was a violation of religious freedom. The French government also reimbursed the victims.

In the case of Tai Ji Men in Taiwan, it is additionally a case of human rights violation as the Ministry having authority over the tax administration failed to correct their miscarriage of justice, to put an end to their ongoing prosecution against Tai Ji Men and to stop one more illegal measure: the confiscation of a part of their property.

International diplomacy as a possible solution

For many years, the Tai Ji Men case has remained out of the radars of the international community of human rights and religious freedom watchdogs.

Things started to change when Massimo Introvigne, the founder and managing director of the *Center for Studies on New Religions* (CESNUR), an international network of scholars who study new religious movements, visited the group in Taiwan and investigated their case a few years ago.

Along with the Brussels-based *Human Rights Without Frontiers* (HRWF), he started to organize monthly webinars in which an increasing number of foreign scholars, lawyers and human rights activists were involved. Due to the geo-political situation in the region, only friends of Taiwan who

exclusively see the good of the country were and are involved in this international awareness campaign. Foes are not allowed.

The legal channels, public demonstrations, protests and petitions have shown their limits. Only a political decision in Taiwan could solve the unresolved Tai Ji Men case, which worriedly tarnishes the image of the country abroad. But there has never been any political will on the part of the Ministry of Finance and the government, even after the final decision of the Supreme Court in favor of Tai Ji Men, and since then either. The only way to activate the necessary political will in Taiwan, to solve the case and hereby to protect Taiwan's image is through the soft power of the main protector of the country, the United States, as well as other democratic countries that are friends of Taiwan.

CESNUR and HRWF must continue to inform the international community but they must complete their information campaign by building up an advocacy coalition of influential institutions and political decision-makers abroad, in the US and other democratic countries, as well as in Taiwan to facilitate the opening of a dialogue between the concerned parties.

The American Institute in Taiwan (AIT), the *de facto* US embassy, has the ability and experience to promote religious freedom in Taiwan. They could be the voice and the arm in Taiwan of the US State Department, the US Commission on Religious Freedom (USCIRF) and other influential American institutions.

Last but not least, advocacy actors for a political solution of the Tai Ji Men case should also raise awareness in Taiwan itself among members of the Legislative, Executive and Control Yuans, political parties, think tanks, human rights organizations, foreign embassies and media outlets.

The activation of all these soft power forces both abroad and

in Taiwan can awaken political will, nurture dialogue, lead to gestures of goodwill and a solution beneficial to the expectations of both parties.



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

Notice: Undefined index: et_footer_layout in /home/hrwfe90/domains/hrwf.eu/public_html/wp-content/plugins/pdf-print/pdf-print.php on line 1267

Notice: Trying to access array offset on value of type null in /home/hrwfe90/domains/hrwf.eu/public_html/wp-content/plugins/pdf-print/pdf-print.php on line 1267

Notice: Undefined index: et_footer_layout in /home/hrwfe90/domains/hrwf.eu/public_html/wp-content/plugins/pdf-print/pdf-print.php on line 1268

Notice: Trying to access array offset on value of type null in /home/hrwfe90/domains/hrwf.eu/public_html/wp-content/plugins/pdf-print/pdf-print.php on line 1268

Notice: Undefined index: et_template in /home/hrwfe90/domains/hrwf.eu/public_html/wp-content/plugins/pdf-print/pdf-print.php on line 1269