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TAIWAN: Transitional justice and the case of Tai Ji Men, an unsolved issue

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Hello everyone, I am a graduate student in the Department of Political Science and a volunteer in the Tax & Legal Reform League. Since I was a college student, tax and legal reform and transitional justice have always been topics of concern to me. Transitional justice has now become a human rights indicator and an important issue for countries around the world. Just like the German Nazi concentration camps, the South African genocide, and the Gwangju incident in South Korea, Taiwan has also gone through the 228 Incident, martial law and white terror. With countless sacrifices and struggles from democratic predecessors, Taiwan finally became a

democratic and free country.

President Tsai, Ing-wen of Taiwan listed “transitional justice” as one of her key political views during her election in 2016. Later, the Legislative Yuan passed many bills and established agencies to fully carry out transitional justice work. However, Taiwan’s transitional justice has a big problem, because our “Act on Promoting Transitional Justice” actually stipulated that only persecution cases that occurred from 1945 to 1992 should be handled. But we all know that it is impossible for a country to become democratic, free and human rights-guarding overnight. Taiwan has also experienced a lot of human rights persecution after 1992. For example, in 1996, Taiwan’s government initiated a wave of religious anti-criminal campaigns. Many civil organizations were innocently victimized as a result of political rectification, and Tai Ji Men was the biggest victim. Many of the tax victims supported by the Tax & Legal Reform League are almost persecuted by the improper legal tax system after 1992. For example, Professor Zeng Jian-yuan was taxed and robbed by the National Taxation Bureau when his house caught fire, and lawyer Huang Wen-huang was enthusiastic about doing charities but he was taxed heavily. They are still suffering today. In the face of these bloody persecutions, are we supposed to turn a blind eye just because these event did not happen during the stipulated period of “Act on Promoting Transitional Justice”?

Moreover, Taiwan’s legal tax system has not really been lifted from martial law. The tax officials have too much discretion—tax bills can be issued without evidence; legislation and rules can even be set up by themselves. In addition, the judicial remedy system has almost failed. Taiwanese have only a 6% winning rate in tax litigation. It is almost the same as in the authoritarian period. Therefore, all walks of life in Taiwan urgently call for legal and tax reforms. So far, more than 96% of all village chiefs in Taiwan have joined endorsed the protection of taxation human rights. However, to this day, a small number of illegal officials continue to cause countless persecution of false cases, which is definitely a great irony compared with President Tsai’s comprehensive promotion of transitional justice!

As a volunteer of the Tax & Legal Reform League, the Tai Ji Men case has always been a human rights persecution that we

are very concerned about. Last year when we learned that the Taiwanese government was going to illegally auction Tai Ji Men's land, I followed many experts, scholars, Tai Ji Men dizi (disciples) and other citizens to express our anger and dissatisfaction on the streets. My classmates spend their summer vacation going out to eat, drink and have fun. During my summer vacation, I went to the Administrative Enforcement Agency and the Ministry of Finance to protest every day. To be honest, I was so tired that I wanted to cry every day. We had to endure the wind, the sun, and the rain, but none of us gave up. We still expect Taiwan's democracy and the rule of law to solve the problem, and we still believe that government officials have a little conscience and are willing to solve people's suffering. However, so many of us have shouted our demand for nearly two months while the officials regarded us as the air and turned a blind eye. None of them were willing to come out to communicate with the people, and they eventually arbitrarily auctioned off Tai Ji Men's land illegally.

I will never forget the auction day. Officials of the Administrative Enforcement Agency immediately fled the scene after announcing that "the auction was completed in accordance with the law." They dared not face the angry crowd at all, not to mention any kind of dialogue or response. Afterwards, they even issued news asking people to "be rational," "abide by the rule of law," and "not to interfere with the execution of official duties." I'd like to ask, who is it that undermines the rule of law?

As early as 2007, Tai Ji Men was declared not guilty and tax-free in the third instance of the Supreme Court and even received compensation from the government. The state also certified the case as a "significant human rights violations" case. After twenty-five years, there is still no way to redress a case that was recognized innocent by the government and the five Yuans, not to mention that the officials who violated the law and abused power in this case were not punished. The officials protected and covered for each other and even got promoted all the way, ignoring the infringed human rights and even violating the human rights values that

President Tsai has pursued since she took office. Isn't this the biggest joke as a democratic country? I happen to be 25 years old this year, meaning that how old I am is how long the persecution has lasted. Many people have since passed away before justice came.

Finally, I would like to tell a story about the German prosecutor Fritz Bauer. Germany has experienced the Nazi Holocaust, so it attaches great importance to transformational justice. But in the beginning, the whole country, especially the national public service system, tried to cover up and forget the history of persecution. At that time, only Fritz Bauer, regardless of everyone's opposition, fought against the entire country alone, trying to dig out the historical truth and blame the perpetrators, only to pursue transitional justice. His story was made into an amazing movie, "The Labyrinth of Lies", in which there was a sentence that is still engraved in my heart, "We can't create a paradise on this land, but we can prevent this land from becoming a hell." Today, I want to send this sentence to President Tsai and all Taiwanese politicians: listen to your conscience, don't be kidnapped by a few illegal officials; as long as it is good for the people of Taiwan, you should do it bravely and save people from suffering. What's more, former legislator Xu Tiancai once stated, "it only requires a very small amount of wisdom and courage to resolve Tai Ji Men case. This case is the key of testing whether the Tsai Ing-wen government's transitional justice is a success or not."

Taiwan has always been regarded as a country of democracy, rule of law, and human rights in Asia. Last year, the National Human Rights Commission was established to align Taiwan's human rights with international standards. Therefore, I still believe that the Taiwan government is capable of solving the problem. The key lies in whether or not the government officials are willing to show their conscience. Not just Taiwan, many countries in the world have suffered serious human rights violations. Every one of us is a world citizen. I hope that everyone can uphold their conscience, respect human rights, help each other, cooperate, and be united and tolerant so that the world will move towards peace and everyone will be happy.

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