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## **Associations of “victims” of spiritual groups: Some may be false**

***The cautionary tale of a fraudulent entity created in Taiwan in 1996 suggests that these claims should be approached with a grain of salt.***

By Alessandro Amicarelli

Bitter Winter (16.12.2020) - <https://bit.ly/34hO9gW> - In these days, there are associations for “victims” of everything, from bullying in school to defective electronic products. As an attorney, I am sensitive to the fact that in the U.S. there are even associations of “victims” of lawyers.

Several of these associations exist in the field of spirituality and religion. For example, groups such as Catholics Anonymous or Recovering Catholics gather “victims” of Catholicism—not of sexual abuse or with other specific grievances, just ex-members claiming that being part of the Roman Catholic Church was a victimizing experience.

When it comes to groups criticized as “cults,” we hear of these associations almost every day. I have experience of them as a human rights lawyer and president of the European Federation for Freedom of Belief (FOB). Some of these associations are legitimate, and their members may have suffered real injustice. Others, however, are not. The problem is that the media often take any claim by a “victim” of a spiritual movement at face value. After all, “victims” are more newsworthy than members of a spiritual movement reporting they had good experiences there.

Studying Tai Ji Men, a menpai (something similar to a “school”) of Qi Gong rooted in esoteric Taoism, whose leader was persecuted in the 1990s in Taiwan, although later found innocent of all charges, I came across an extraordinary tale that can serve as a lesson in this field.

The persecution of Tai Ji Men was largely the work of a single magistrate, prosecutor Hou Kuan-jen. Taiwan has a body in charge of monitoring wrongdoing by public officers, known as Control Yuan, and it later recommended that Hou be punished for its illegal activities targeting Tai Ji Men.

Hou was suspected of inciting some people to set up a false “association of victims” of Tai Ji Men or “self-help group” in 1996. After he had arrested the founder of Tai Ji Men Qigong Academy, Dr. Hong Tao-Tze, and other members of the movement, Hou appeared on television and urged the foundation of a self-help association of “victims.” “The victims,” he stated, “are advised to register as soon as possible, to safeguard their rights and interests.” Obviously, Hou was not appealing to altruistic motives.

As the case against Dr. Hong and his co-defendants proceeded, and the prosecutor tried to use the so-called self-help entity to support his position, the judges realized there was something strange in Hou’s claims about the victims’ association, and the truthfulness of the self-help entity was questionable. Both the judges and Dr. Hong’s lawyers requested Hou to resubmit a verified list of the members of the association, with each of their individual personal seals and signatures affixed to the document. Such a list was never officially submitted, and the Control Yuan and courts subsequently noticed the presence of repeated names, names of deceased individuals, and others who said they never accepted to be part of the association or withdrew when they realized its fraudulent nature.

Those who appeared as the leaders of the victims’ association were, of course, real persons—but their claims were false. The president was Tsai Chang-pin, who claimed he had been defrauded of NT \$30 million by Tai Ji Men. Questioned by judge Chao Tze-jung of the Taipei District Court on July 20, 2001, he admitted his claim was made up.

There was also a vice-president, Ms. Tseng Pi-yun. She also ended up admitting in court, on September 19, 2001, that she had lied when she claimed damages for over NT\$ 3 million using the names of her two sons and 19 other individuals, and falsely claiming that they were Tai Ji Men disciples and were victimized. She had even created false seals of unknowing individuals, and affixed them to documents used to file legal cases against Tai Ji Men disciples (called dizi).

As the credibility of the bogus association collapsed, Chu Huy-jing, a woman who claimed she was a representative of the “victims” group, at the hearing of November 21, 2000, injured a Tai Ji Men dizi who was in attendance, and snatched the belongings from her. Chu was sentenced to a 20-day jail term for assault.

Finally, at the June 5, 2002 hearing in Taipei District Court, the claims of Tsai Chia-lung, another member of the association who had written poison-pen letters to various authorities falsely alleging he had been defrauded by Tai Ji Men, were exposed as false as well. Tsai claimed to have been defrauded of hundreds of thousands of NT dollars, but after careful questioning by the judge, he admitted that he had not paid any money to Tai Ji Men.

Eventually, the Control Yuan verified and concluded that the victims’ association was fundamentally false, and Prosecutor Hou Kuan-jen admitted that he used the so-called “list of victims” to prosecute the whole case without any detailed investigation of its accuracy. The prosecution did not satisfy the rules of evidence. This report of the Control

Yuan further proved that the prosecutor's investigation was sloppy and false. The Supreme Court (Criminal Division) found the defendants of the Tai Ji Men case not guilty, and also concluded that there was no tax evasion and no violation of the tax codes. Dr. Hong, his wife, and the Tai Ji Men dizi who had been detained received national compensation from the government for wrongful imprisonment.

Once again, this story does not prove that all associations of people claiming to be "victims" of a religious or spiritual movement are fraudulent. But some are, which should cause wise media to approach these claims and groups with a grain of salt.

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## **"Justice Denied": A White Paper on the Tai Ji Men Case in Taiwan**

***CESNUR and Human Rights Without Frontiers launch a detailed report on the longest religion-related legal case in the Island's history.***

By Marco Respinti

Bitter Winter (11.12.2020) - <https://bit.ly/3nj1xRg> - Chen Ling-Chih was a college student, and she was enjoying her Christmas holidays in 1996. On December 24, she came home only to find that her home had been searched by the police and that her father had been arrested. He would be detained for four months as a member of a spiritual movement, Tai Ji Men, accused by Prosecutor Hou Kuan-jen of being a dangerous "cult." Her father was later found innocent of all charges and obtained monetary compensation for the wrongful detention, but only after thirteen years. Chen continued to be bullied by teachers and students at schools for being a dizi (disciple) of Tai Ji Men. Fed up, she went to study in France. Her father died in 2014, still persuaded he and Tai Ji Men had not obtained full justice.

Wen Shang-Bin remembers his beloved aunt, Wen Hsiu-chen, also a Tai Ji Men dizi. One day after the arrest of Tai Ji Men's leader, Dr. Hong Tao-Tze, by Prosecutor Hou on December 19, 1996, the aunt was interviewed by the media and defended her shifu (master). This led her husband, who believed the negative publicity against Tai Ji Men created by Hou in the media, to throw her out of the family home. Her house was raided. She was interrogated by Hou, exposed in the media, and eventually demoted from her position as a top executive in a well-known publishing house. The incident took a severe toll on her health, and she died less than three years after.

The tragic story of Weng Hsiu-Chen is part of a White Paper released on December 10 by CESNUR, the Center for Studies on New Religions, and Human Rights Without Frontiers, titled "Justice Denied: The Tai Ji Men Case in Taiwan," available for free download on CESNUR's Web site. Four of the authors—Massimo Introvigne, Willy Fautré, Rosita Šorytè, and myself—are from the Bitter Winter team. London-based human rights attorney Alessandro Amicarelli, the fifth author, has also published in Bitter Winter.

At a press conference on December 10, where I served as chair and moderator, Introvigne explained that "White Paper" is an expression coined by Winston Churchill in 1922, to indicate an in-depth report by independent experts on a crucial issue. And, he said, the Tai Ji Men case is indeed a crucial issue of human rights, explaining why the White Paper was launched on December 10, Human Rights Day. The White Paper summarized what Tai Ji Men is—a menpai (similar to a "school") of Qigong and martial arts rooted in esoteric Taoism, why it was persecuted in 1996 as part of a larger

crackdown on spiritual movements believed (in the Tai Ji Men's case, falsely) to be hostile to the then Taiwan's government, and how, even after it won all legal cases, it is still a victim of administrative persecution by the National Tax Bureau. Despite conclusions by the courts that he was never guilty of tax evasion, the Bureau used technicalities to maintain its tax bill against Hong for the year 1992, and this year has seized, auctioned, and confiscated property belonging to him.

Watch the video of the press conference [here](#).

After these latest events, protests erupted in the streets of Taiwan. Fautré told the moving story of Ms. Huang, a peaceful 60-year-old housewife who was arrested and interrogated on September 19, 2020, simply for holding a sign criticizing Ms. Lee Gui-fen, one of the officers responsible for the seizure and auction of Hong's property.

After 24 years, Tai Ji Men's is the longest religion-related legal case in Taiwan. Amicarelli and Camelia Marin, project coordinator of the NGO Soteria International, stated that its international relevance stems from the fact that using taxes to discriminate against movements labeled as "cults" is becoming increasingly common in various countries. Marin offered several European examples of how this continues to happen, notwithstanding some firm interventions by the European Court of Human Rights.

Another important element of this unfortunate saga powerfully emerged in the press conference. Alan Shih, Gill Wang, and Ann Chen are all Tai Ji Men dizi who live in the United States. They participated in Hong's activities on behalf of world peace, which made him well-known and respected in several countries and the United Nations. They reported how their American friends respect and admire them for their efforts. But they contrast this with the fact that in Taiwan friends and relatives, when they hear the words "Tai Ji Men," still refer to Prosecutor Hou's old accusations and regard them as part of a "cult," even after the highest court in Taiwan has cleared the movement and Hong of all charges.

Gao Ding-Yi, a dizi who lives in Taiwan, insisted on the negative effect of anti-Tai-Ji-Men propaganda spread on the Internet. Gao believes that his wife and he achieved great benefits from becoming dizi. They were told by doctors they could not have children, he reported, yet by practicing Qigong and adopting the healthy lifestyle recommended by Tai Ji Men they ended up with four offspring. All this, Gao insisted, would never have happened had they believed the bad information they had found by Googling "Tai Ji Men."

Even if Tai Ji Men won all its court cases, the consequences of the negative image created by Prosecutor Hou remain. And the tax case is both a consequence and a sign of a persecution that does not want to go away. This is why studying the White Paper is a worthy exercise, not only for those interested in Taiwanese spirituality but for all friends of religious liberty and human rights.

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**Tai Ji Men spiritual school: 24 years of persecution  
(1996-2020) – Part III: Unheard voices of some  
'collateral victims' of an anti-TJM prosecutor**



HRWF (26.11.2020) – 24 years ago, Prosecutor Kuan-jen Hou commanded hundreds of armed policemen to raid and search 19 properties, including the facilities of Tai Ji Men (TJM) and its disciples' residences in different parts of Taiwan. He was accompanied by journalists, press photographers and media cameramen on this operation. This was going to be the beginning of an over 20-year warfare between an anti-TJM prosecutor and Dr Hong Tao-tze, the founder and spiritual leader of the movement. Dr Hong was arrested and spent 159 days in detention. After trials spanning over 10 years, he was declared not-guilty by the Supreme Court on a number of unfounded charges. The court has ruled that Dr. Hong was not guilty of fraud, tax evasion, or violation of tax codes, and confirmed that "since the red envelopes offered by the *dizi* (similar to students) to the *shifu* (master) were gifts, they were tax-free income under Article 4, Subparagraph 17 of the Income Tax Act" and that "items such as the uniforms for practicing qigong, which were collectively procured by certain Tai Ji Men *dizi* out of the needs of the *dizi*, were not sold for profits" and hence no tax issue. A number of his disciples were also arrested and declared not-guilty after years of judicial procedures but they, along with their beloved, were mocked, ostracized and discriminated against. Human Rights Without Frontiers collected their testimonials.

### ***Testimony 1: Arbitrarily arrested and accused, family discriminated against***

**Tiao-hsin Chen**, a Tai Ji Men disciple, was a chief financial officer at ACER before retiring. He joined Tai Ji Men after being diagnosed with an incurable condition and began volunteering at the academy.

When the crackdown happened on the afternoon of 19 December 1996, Tiao-hsin Chen voluntarily went with Dr Hong to the Taipei Field Office of the Bureau of Investigation. Despite having committed no crime, Tiao-hsin Chen was held and interrogated continuously for the next 24 hours. During that time, he was handcuffed, and the officers refused to give him food or allow him to sleep. The next day, he was transferred to the Taipei District Prosecutors Office and was then interrogated by Prosecutor Kuan-jen Hou.

Hou tried to coerce him into testifying against Dr Hong using intimidation and threats. Tiao-hsin Chen refused, and was not released until 8:00 pm on 20 December.

On 24 December 1996, authorities searched Tiao-hsin Chen's house and then brought him to the Taipei Field Office of the Bureau of Investigation, where he was again interrogated under inhumane conditions. Afterwards, he was detained and held incommunicado for close to four months. Tiao-hsin Chen was arraigned by Prosecutor Hou on 7 and 16 January 1997 but his lawyer was not notified of either date.

On 1 January 1997, Prosecutor Kuan-jen Hou threatened to have Tiao-hsin Chen's wife's income reduced and as a result, no one would be available to take care of his two daughters, who were still in school if he didn't provide testimony against Dr Hong. During the arraignment on 16 January, his wife was being held in another holding cell and Prosecutor Kuan-jen Hou threatened to detain her. Since Tiao-hsin Chen still refused to falsely testify against Dr Hong, he was held incommunicado for a total of four months.

While Tiao-hsin Chen was detained, the prosecution leaked false information to the media such as reports implying that Ministry of Justice officials were involved. His wife worked as an editor in the Ministry of Justice and so, regrettably, she was forced into early retirement. Their two daughters were studying at university at the time and were ridiculed and discriminated against due to this case. Their grades and wellbeing suffered. Later, it led to them choosing to move abroad for study and work.

Additionally, despite working as the chief financial officer of a well-known company and being quite reputable in his field of work and having always had good credit with banking institutions, this period of detention and the highly public nature of Tiao-hsin Chen's trial ruined his reputation. This negatively impacted his mortgage agreement with his bank. He and his wife were forced to beg friends and family for financial assistance, but many were suspicious of them due to the negative media reports and were reluctant to give them a helping hand. They had no choice but to sell their only house to repay the mortgage. The achievements that Tiao-Hsin Chen had worked so hard throughout his entire career to accomplish and his reputation were all destroyed because of this human rights violation case.

Eventually Tiao-hsin Chen received state compensation for wrongful imprisonment, but the damage done to him and his family was immeasurable.

Tiao-hsin Chen passed away on 7 July 2014.

### ***Testimony 2: Arrested, demonized, mocked, fired by his employer and acquitted 4 years later***

**Wan-ding Chang**, a Tai Ji Men disciple, served in the military until 1976. After discharge, he began working for the largest publishing house in Taiwan and eventually became promoted to the position of assistant vice president and supervised over 500 employees.

In 1989, he joined Tai Ji Men. When the crackdown happened on 19 December 1996, he was one of Dr Hong's disciples brought in for questioning. Then, on 24 December 1996, he was taken to the Taipei Investigation Bureau for interrogation by three investigators of that Bureau. They had first searched his house without a warrant. During both interrogations, he was threatened, intimidated, and coerced in attempts to force him to provide testimonies against Dr Hong.

During his interrogation, the officers called his employer. This destroyed his credibility and led to a forced resignation. As the sole earner with a salary of NT\$200,000 (around

US\$7,000) per month, his family faced a financial crisis after he lost his job. Furthermore, it was challenging for him to find other work due to the negative public attention circulating this case.

At the time, Wan-ding Chang's three daughters were all in school. They were mocked by their classmates, especially when the accusation that Tai Ji Men's leader was 'raising goblins' came out. Wan-ding Chang was also ridiculed by friends, relatives and neighbours.

Later, Prosecutor Kuan-jen Hou began another case against 12 Tai Ji Men dizi, where Wan-ding Chang was identified as one of the defendants. Since there was no concrete evidence for the charges, Prosecutor Hou took advantage of a situation, where a group of self-proclaimed victims had brought a private prosecution against these defendants, and transferred his case to the private prosecution. The defendants were then subjected to a series of lengthy court appearances and hearings. This was very costly for the defendants, as it took immense resources in the form of time and money, as well as causing irreparable damage to their reputations.

After the case had gone on for four years, the court finally acquitted the defendants.

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## Tax Justice and Religious Freedom: The Tai Ji Men Case and Beyond



### Ministerial to Advance Religious Freedom or Belief - Side Event

November 19 at 11 a.m. - 1 p.m.  
Washington DC time (17 -19 Brussels time)

#### Organizers:

CESNUR - Center for Studies on New Religions and HRWF - Human Rights Without Frontier

#### PROGRAM

Presiding and introducing: Rosita ŠORYTĚ (European Federation for Freedom of Belief)

Video: "Tai Ji Men and Taiwanese Society"

World premiere of the movie "A Question of Justice: The Tai Ji Men Tax Case," directed by Massimo Introvigne.

#### Panel discussion - Panelists:

Marco RESPINTI (director-in-charge, "Bitter Winter" magazine)

Kenneth JACOBSEN (Temple University, Philadelphia)

Willy FAUTRÉ (Human Rights Without Frontiers, Brussels)

Damon TSAI (Tai Ji Men, Taipei)

Alessandro AMICARELLI (President, European Federation for Freedom of Belief)

**Respondent:** Massimo INTROVIGNE (CESNUR)

Tax justice and religious freedom increasingly interact. The European Court of Human Rights is just one jurisdiction that ruled that the tax system cannot be used to discriminate against religious minorities. One of the longest lasting tax cases raising issues of religious liberty involved the Taiwan-based spiritual movement Tai Ji Men. After 24 years of litigations, the issue has not been fully solved to this day. Should monetary offers that devotees give to their spiritual leaders or organizations be treated as tax-exempt gifts or as taxable payments? And do the governments have the right to discriminate between the gifts given to "legitimate" spiritual movements and groups they label as "cults"? The implications go well beyond the Tai Ji Men movement and are crucial for religious freedom throughout the world.

Zoom link:

<https://us02web.zoom.us/j/83968206419?pwd=T29zZUIHTVVDY2k2VHJWL2Rpb0dMZz09>

Follow the live event on YouTube:

<https://www.youtube.com/watch?v=3dbu990CSOo&feature=youtu.be>

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## **Tai Ji Men spiritual school: 24 years of persecution (1996-2020) - Part II: The arbitrary arrest and detention of Tai Ji Men Master Hong Tao-tze**

HRWF (02.11.2020) – In late August 2020, Taiwan's National Taxation Bureau (NTB) arbitrarily seized and auctioned properties that belonged to Dr Hong Tao-tze, the founder and spiritual leader of the Tai Ji Men, an organisation of qigong, martial arts, and self-cultivation. This auction was only another episode of a long saga of persecution, originating from the wrongful prosecution of Prosecutor Kuan-jen Hou, who abused his power, violated the law, made false accusations, and transferred the case to the National Taxation Bureau, which then issued illegal tax bills to Tai Ji Men. The government has

persecuted this peaceful and law-abiding organization for over two decades. Back in 1997, Prosecutor Kuan-jen Hou had kept Dr Hong Tao-tze in pre-trial detention for 117 days, and he had been obliged to release him due to lack of evidence for alleged fraud and tax evasion. Over the years, even though the courts have ruled in favor of Tai Ji Men many times, the illegal tax bills still remain, infringing on the freedom and property rights of Tai Ji Men's *shifu* (master) and *dizi* (disciples).

### **Who is Dr Hong Tao-tze?**

Dr Hong Tao-tze was born in 1944. In 1966, he founded the Tai Ji Men Qigong Academy in Taiwan to pass on Qigong, martial arts, and the 'heart kung fu.' Following the tradition of *menpai* (similar to school) in ancient Chinese culture, where martial arts and wisdom are passed down from the *shifu* to his *dizi*, Dr. Hong has led his *dizi* to promote the Tai Ji Men culture, cultivate their hearts and *qi* (energy), help themselves and others, and learn life philosophy and wisdom. To date, he has established 13 academies in Taiwan. In 2000, he created two academies in the United States.

In his academies, Tai Ji Men disciples practice Qigong, which includes body movements and mental concentration to improve physical, emotional and spiritual health. Dance, music, drumming, and flags are integrated into the studies, as well traditional Chinese culture and international advocacy for world peace and love. The Academy carries forward a culture in which medicine, philosophy, literature, education, arts and other disciplines are merged into a holistic approach to the martial arts.

Dr Hong Tao-tze, who is known as '*Shifu*' in Tai Ji Men, is viewed by his disciples as a father figure and teacher at the same time. The organisation places great value on moral principles that aspiring disciples must abide by before being fully recognized as such.

### **Arrest and detention of Tai Ji Men leader in 1996**

In 1996, there were anti-religious crackdowns in Taiwan prompted by the country's first direct presidential election in March. During these crackdowns, the Tai Ji Men movement was one of those being targeted.<sup>1</sup>

On 19 December 1996, Dr Hong was arrested along with his wife and a few of his disciples. There were no formal criminal charges against them at the time of arrest.

Dr Hong was then held in pre-trial detention under inhumane conditions for the next 117 days as Prosecutor Kuan-jen Hou led an investigation that included raids without search warrants and baseless accusations.

Since 23 December, the authorities started to freeze all financial assets of the Tai Ji Men's master and his wife, including the assets they accumulated through trade and personal investment. This greatly impacted their ability to sustain the cost of rent, utility bills and other miscellaneous expenditures for the Tai Ji Men academies throughout the country. Despite this economic hardship, none of these facilities had to shut down and they were able to continue their regular activities with the collective help of the disciples.

### **Inhumane pre-trial detention conditions**

While Prosecutor Kuan-jen Hou was conducting investigations, Dr Hong was detained for close to four months. During that time, Dr Hong was transferred to different detention centres and placed in cells with violent criminals, serious drug addicts and pre-arranged

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<sup>1</sup>For more information about the Tai Ji Men and the 1996 anti-religious crackdown, see: <https://hrwf.eu/taiwan-tai-ji-men-spiritual-school-24-years-of-persecution-1996-2020/>.

criminals, which was to provoke fear in the mind of Dr Hong and to have some of these criminals frame him.

This was an intentional strategy, as Prosecutor Kuan-jen Hou would then ask Dr Hong's cellmates to testify against him. These testimonies often consisted of slander against Tai Ji Men and its leader.

Over the course of the 117-day pre-trial detention before the indictment was published, he was only interrogated by Prosecutor Kuan-jen Hou three times for a total of 29 minutes. He was asked 13 questions in all. During the interrogation, the prosecutor was very rude and would throw files, pound on tables, rant loudly, and intimidate and coerce Dr Hong, who was even rejected when he asked to have documentary evidence favourable to him submitted to the prosecutor to help clarify the case.

Additionally, during his detention, Dr Hong wrote over ten detailed statements, which totaled tens of thousands of words and should have been sent to the court for review, but the most important documents among them--three pleas requesting investigation evidence from the prosecutor--were concealed by the prosecutor and never submitted to the court. As a result, Dr Hong continued to be detained even after he was transferred to the court, and the judge did not agree to release him on bail until Dr Hong's lawyer Lee Chao-Hsiung urgently provided those three statements and relevant evidence. Throughout this entire process, Prosecutor Kuan-jen Hou did not notify Lawyer Lee of the charges against Dr Hong, which made lawyer Lee unable to exercise his right as the defense attorney.

Furthermore, the living conditions that Dr Hong endured during detention led to a deterioration in his health. He was held in damp, cold cells. The brand new quilt sent by his disciple was replaced by an old and dirty one, which was suspected of being manipulated in such a way that it made Dr Hong's whole body so itchy that he would scratch and break his skin and could hardly fall asleep. Eventually his feet were so swollen and painful that he could hardly walk. There were concerns his feet would need to be amputated due to the damage done. During the second court hearing, the judge noticed his swollen feet and knees and asked him to sit through the hearing, and he was released on bail right after the court hearing finished.

### **Media lynching campaign**

During the investigation, Prosecutor Kuan-jen Hou continued fuelling negative media reports about the Tai Ji Men movement, violating the principle that a prosecutorial investigation should be kept confidential. This impacted the general public's perception of this group before the court trial began. The intention was to disintegrate the organization and create devastating consequences.

During the four months of this investigation, there were over 400 sensational newspaper articles and over 70 stories by more than 12 TV stations reporting on the case using information from Prosecutor Kuan-jen Hou. This not only led to a one-sided account of the story, but also ostracised Tai Ji Men disciples from their communities and, in some cases, broke up families.

One example is when a city councillor appeared on the 'Big Scandal', a TV programme, and spread false information about the memorial flag that Dr Hong gave to his disciples. Although the flag was given for free, it was said that 'around NT\$10,000 to NT\$30,000<sup>2</sup> was charged' per flag. Additionally, caps were made by and for disciples themselves and they were free of charge; however, it was said that 'NT \$50,000' was charged per cap.

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<sup>2</sup> 1,000 New Taiwan dollars = about 29 EUR or 34 USD

Outrageous claims such as these strengthened Prosecutor Kuan-jen Hou's accusations of fraudulent activity by the Tai Ji Men.

However, despite Prosecutor Kuan-jen Hou's best efforts, it became apparent that there was not enough evidence to support these allegations, and so he switched tactics but would still 'shoot arrows first and then draw targets.' In the absence of evidence, he would release information through the media, regardless of whether it was true, to let the media exaggerate the case and completely smear Tai Ji Men.

On 15 April 1997, Prosecutor Kuan-jen Hou accused Dr Hong of 'raising goblins', which in Chinese folklore means evoking a spirit who would then serve you and perform evil deeds. However, this tradition is mostly seen in movies or novels.

The prosecutor brought the charges on April 15, 1997 and released the indictment on April 16. The claim of 'raising goblins' in the indictment was strongly criticized by the media, the public and the legal community, questioning him how to prove the act of 'raising goblins'? Therefore, on the morning of April 17, Prosecutor Kuan-jen Hou led investigators to conduct a search with the media in tow looking for evidence of raising goblins at the Tai Ji Men's facilities in Taan, Nankang, Shulin and Kaohsiung. At the end of their efforts, they only found a peach wood sword to claim as evidence that Dr Hong had been raising goblins. However, it was only a gift given to him by his disciple and had nothing to do with the case.

On the afternoon of April 17, the prosecutor asked Dr Hong for the first time, 'Did you raise goblins?' Dr Hong denied the accusation of raising goblins. Even though the prosecutor violated due process of law when he brought the charges first and searched for evidence later, Dr Hong was still sent to the Taipei District Court on 18 April as the trial began. On that day, Tai Ji Men's disciples gathered to support Dr Hong, holding banners that read: 'Love to Our Master and His Wife and No Goblins, Only Love'.

Finally, on 26 May of the same year, bail was granted by the court. Surrounded by a swamp of reporters in a hallway of the Taipei District Court, Dr Hong stated: 'I don't know how to raise goblins. I do not conduct any fraud or evade taxes. Everything I do is lawful. As long as my disciples wish to learn, I will keep teaching.'

Sources: "*Reputation of the Master and His Disciples Ruined by the Accusation of Raising Goblins*" by lawyer Kunming Chen, in "*Revelation. 20 Years of Oppression and Injustice. A History of Human Rights Struggles,*" by Min-Yuan Tan, Ping-Fan Ding and Ching-Bai Huang. Grand Justice Publishing Ltd.

Contacts with Tai Ji men in Taiwan.

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## **Tai Ji Men spiritual school: 24 years of persecution (1996-2020) - Part I: The crackdown of 1996**

**By Willy Fautré, director of *Human Rights Without Frontiers***

HRWF (30.09.2020) - In late August 2020, Taiwan's National Taxation Bureau (NTB) arbitrarily seized and auctioned properties that belonged to Dr Hong, the founder and spiritual leader of the Tai Ji Men movement and Academy in Taipei. Tai Ji Men is an organization of qigong, martial arts, and self-cultivation. The abrupt intervention of the NTB was allegedly due to a tax bill dating back to 1992, despite this bill having been successfully contested by the Academy through courts.

This latest move of the NTB fits a pattern of prejudice against Tai Ji Men and its spiritual master and is likely retaliation for other tax cases concerning Tai Ji Men that the NTB lost.

### ***Tai Ji Men in brief***

This spiritual organization is a member of the Qigong and Martial Arts Associations and also a member of the Taoism Association, which were registered under the Ministry of Interior.

Dr. Hong Tao-tze established the Tai Ji Men Qigong Academy in Taiwan in 1966. He is said to have inherited this ancient art form developed over thousands of years in China from recognised martial arts masters. There are thirteen Tai Ji Men academies in Taiwan and two in the United States.

At Tai Ji Men, members practice Qigong, which includes body movements and mental concentration to improve physical, emotional and spiritual health. The Academy integrates dance, music, drumming, and flags into its study and celebration of traditional Chinese culture, as well as into international advocacy for world peace and love. The academy merges medicine, philosophy, literature, education, and other disciplines into a holistic approach to the martial arts. The ties between Dr. Hong Tao-tze, who is known as 'Shifu' and viewed as a father figure and teacher at the same time, and his disciples, called 'dizi', are very strong. Similarly, the dizi have deep relationships amongst themselves. The organisation places great value on moral principles that aspiring dizi must abide by before being accepted as disciples of Tai Ji Men.

Dizi offer monetary gifts in the form of red envelopes to their Shifu, or master, in appreciation for the mental, spiritual, and physical growth they have gained from him. There is no tuition or other fees for joining Tai Ji Men or practicing Qigong. The red envelopes indicate the dizi's respect for their Shifu, which is customary in Chinese culture.

### ***The 1996 anti-religious crackdown in Taiwan***

In 1996, Taiwan celebrated its first direct presidential elections and Lee Teng-hui was chosen as President. During the campaign, some large new religious movements, often labelled as 'xiejiao' which can be translated as either 'heterodox teachings' or 'evil cults', had supported other candidates. In the aftermath of the election, these groups were victims of political crackdowns. As a result, several were shut down, fled to foreign countries or were criminally prosecuted. This crackdown also impacted Tai Ji Men, although it had not supported any candidate in the democratic process.

The hostility against Tai Ji Men was then fuelled by poison-pen letters sent to the authorities. In November 1996, the Prosecutors' Offices of Kaohsiung District and the Hsinchu District investigated the accusations against Tai Ji Men but did not discover any violation of the law or any victims. As a result, they closed the case.

However, on 19 December 1996, Prosecutor Kuan-jen Hou of the Taipei District Prosecutors Office ignored his colleagues' conclusions that Tai Ji Men was innocent and began his own investigation.

### ***The December 1996 crackdown***

On 19 December 1996, Prosecutor Kuan-jen Hou commanded hundreds of armed policemen to raid and search 19 properties, including Tai Ji Men's facilities and its disciples' residences in different parts of Taiwan. He was accompanied by journalists, press photographers and media cameramen on this operation. Kuan-jen Hou was quite popular in the media and enjoyed the spotlight. It was a mutually beneficial relationship, and he was nicknamed 'Judicial Rambo'.

Dr. Hong Tao-tze was still being interrogated on the evening of the raids when the CTV channel was already announcing a breaking story that Tai Ji Men's leader was accused of fraud. The following day, Prosecutor Kuan-jen Hou inflated the total balance of NT\$610,000 to NT\$3.1 billion<sup>3</sup> during an interview with the media.<sup>4</sup>

### ***The tragic consequences of this crackdown***

On 19 December 1996, the prosecutors and investigators searched all Tai Ji Men facilities, sometimes without showing any warrant, and took many disciples to a Bureau of Investigation field office for interrogation. Some disciples were submitted to inhumane interrogation that lasted over 24 hours.

Mei-ying Chiu recalls that an investigator asked her to go with him to their field office for interrogation without even knowing her name. She said that he had no right to arrest her as she had not done anything illegal, but he threatened her. As soon as she entered the Hsinchu Field Office, female investigators grabbed her by the arms and took her into a small room where they started an exhausting round of interrogation.<sup>5</sup>

On the morning of Christmas Eve, the residences of five Tai Ji Men's disciples – Hsiu-chen Wen, Cheng-wen Li, Wan-ting Chang, Tiao-hsin Chen, and Li-chuan Peng - were searched by the order of Prosecutor Kuan-jen Hou. These disciples were also taken to a Bureau of Investigation office to be interrogated for hours.

Some of the tragic consequences of this judicial-media show was that some Tai Ji Men practitioners were scapegoated at school, others lost their job and a few families were broken up.

Hsiu-chen Wen, a Tai Ji Men disciple, was surprised when her home was suddenly invaded and searched by the police who then took her for interrogation. Her husband was very upset about the negative press reports surrounding this home search and locked her out of their house after discovering that she went to Tai Ji Men facilities. This traumatic incident caused tremendous mental and physical strain for Hsiu-chen Wen and led to the breaking up of her family. Additionally, she was a top executive of a well-known publishing house but after being named in press reports, she was demoted by her

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<sup>3</sup>1,000 New Taiwan dollars = about 29 EUR or 34 USD

<sup>4</sup>Wrongful Tax Bills More Terrifying Than Natural Disasters, pp 152-201, by You-chen Su, Attorney and Chairman of the Human Rights Protection Committee of the Taiwan Bar Association and Honorary, Chairman of the Chinese Association for Human Rights, in "20 Years of Oppression and Injustice, A History of Human Rights Struggles" by Min-Yuan, Tan Ping-Fan & Ding Ching-Bai Huang, Grand Justice Publishing Ltd, March 2016.

<sup>5</sup>Judicial Persecution – White Terror Revisited, pp 92-101, by Chung-mo Cheng, Former Justice of the Constitutional Court & Vice-president of Judicial Yuan (Taiwan), in "20 Years of Oppression and Injustice, A History of Human Rights Struggles" by Min-Yuan, Tan Ping-Fan & Ding Ching-Bai Huang, Grand Justice Publishing Ltd, March 2016.

employer. The hostility and stress that she experienced took a toll on her health and she passed away less than three years later.<sup>6</sup>

Cheng-wen Li, another disciple, stated:

I am from a decent family with my handling of interpersonal affairs widely recognized by my supervisors and peers. I have been enthusiastic in helping others and have used my leisure time to work as a volunteer for a hospital for over ten year. It was unexpected that in the early morning of Christmas Eve, several ferocious stocky men visited us with a warrant, rummaging through chests and cupboards. They were unable not only to name the reasons for the search but also to indicate the evidence they were looking for. Later, without giving any reason, I was taken away against my will, leaving behind my wife and my five-year-old child, who were confused and frightened. I learned later that I could have refused to go with them if they failed to show me an interrogation notice. However, most law-abiding citizens do not know how to protect their basic human rights.<sup>7</sup>

### ***Incommunicado detention for 40 days and coercion of testimony***

Li-chuan Peng's home was also searched by Prosecutor Kuan-jen Hou that Christmas Eve morning in 1996.<sup>8</sup> She was an elementary school teacher who had become a Tai Ji Men disciple in 1993. She was not given a reason for the search or accused of anything.

Shortly thereafter, she was taken against her will to a Bureau of Investigation field office for interrogation. From 8:00 am to midnight Prosecutor Kuan-jen Hou tried to coerce her into accusing the master of the Academy. He frequently pounded the desk to intimidate her, but she refused to make false statements. She was consequently held incommunicado. Neither her family nor her school were informed about her arrest, and her seven-month old child and her handicapped mother-in-law were left without her.

For her husband, colleagues and students, she had mysteriously and tragically disappeared. They were very anxious and searched for her everywhere, but without any success. Later, the principal of her school filed an inquiry with the Taipei District Prosecutor's Office about her whereabouts. On 31 December 1996, he finally received a response confirming that she had been held incommunicado in the Tucheng Detention Centre for the last seven days. Apparently, someone had forged her signature on her detention notice.

Li-chuan Peng was arraigned for the first time by Prosecutor Kuan-jen Hou on the 28th day of her detention. The first thing he said to her was: 'I know you are innocent'. She begged him tearfully to release her because her child and mother-in-law needed her at home. However, instead he threatened her with a prolongation of her incommunicado detention, hoping to pressure her to testify against the Academy's master.

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<sup>6</sup>Tragedies of Injustice in our Social Atmosphere, pp 82-91, by Prof. Keh-Chang Gee, Director Research Center for Taxation and Public Finance Law, College of Law, National Taiwan University, in "20 Years of Oppression and Injustice, A History of Human Rights Struggles" by Min-Yuan, Tan Ping-Fan & Ding Ching-Bai Huang, Grand Justice Publishing Ltd, March 2016.

<sup>7</sup>Ibid. 4

<sup>8</sup>Ibid. 3

During her 40 days of detention, she was only arraigned three times. On two occasions, her lawyer was not notified and the interrogation took place without his assistance.

During the interrogation sessions, Prosecutor Kuan-jen Hou distorted Li-chuan Peng's answers. He even told the clerk to record things she had supposedly said when she refused to answer. These fabricated transcripts were to be used in court to incriminate the master of the Academy.

On 31 January 1997, Li-chuan Peng was taken to the Bureau of Investigation in Hsintien for a polygraph test. She answered each question truthfully and was hopeful it would help her case, as she had not committed any illegal activity. At the end of the test, she was not informed of the outcome. On 1 February, Prosecutor Kuan-jen Hou released her with bail, but he warned her to not divulge anything about her detention.

In Prosecutor Ho's indictment, he accused her of 'lying in [her] answers to all important questions' and asserted his belief that she colluded with other defendants to conduct fraud in the name of Qigong. However, there was no record of the polygraph test in the files submitted to the court.

After Li-chuan Peng was released on bail, she faced negative pressure from the press and a lack of support from friends and relatives. This case impacted both her and her husband's careers, as he never got the promotion he deserved and she was forced to retire from teaching, a job that she loved.

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## **A dozen NGOs sign a letter of concern about the Tai Ji Men case in Taiwan**

H.E. Dr. Tsai Ing-wen  
President of the Republic of China  
Office of the President  
No. 122 Sec.1. Chongqing S. Rd.  
Zhongzheng District, Taipei City  
10048 Taiwan, ROC

Hon. Premier Su Tseng-chang  
Executive Yuan  
No. 1, Sec. 1, Zhongxiao E. Rd., Zhongzheng Dist.,  
Taipei City 100009, Taiwan (R.O.C.)

Honorable Chen Chu  
President, Control Yuan  
No. 2, Sec. 1, Zhongxiao E. Rd.  
Taipei City, 100216, Taiwan (R.O.C.)

*September 16, 2020*

Dear President Tsai:  
Dear Premier Su:  
Dear President Chen:

On July 24, we wrote to President Tsai, expressing our concern for the case of Tai Ji Men. In short, Tai Ji Men is a Taiwan-based spiritual school teaching *qigong*, with roots in esoteric Taoism, and with a global outreach through its cultural activities. In 1996, Tai Ji

Men was among the victims of an ill-fated crackdown on new religious movements, which was started in Taiwan 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 Tax Bureau 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 in Taiwan ruled that Tai Ji Men is not a cram school, and that the content of the red envelopes should be considered as non-taxable gifts. The National Tax Bureau, after twenty years of court cases, finally agreed to reduce the tax bills it had levied against Tai Ji Men to zero. But it excepted the year 1992, claiming that for that year a definitive decision had been rendered and no further appeal was possible.

The National Tax Bureau'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 National Tax Bureau remained deaf to appeals by international and Taiwanese scholars and human rights organizations, and even to the voice of Taiwan's courts, which had conclusively established that these offerings are non-taxable gifts.

A parallel matter concerns items for the practice of Qi Gong, including uniforms, ordered at a discount price as collective purchasing. The National Tax Bureau believes that a taxable profit was made on these items by the movement. The criminal court confirmed in its ruling that, "The aggregated ordering of uniforms is conducted by brothers and sisters of Tai Ji Men. It is not a business activity." Also, the ordering does not concern Dr. Hong and his wife.

This drama, which is detrimental to the hard-earned fame of Taiwan as a beacon of democracy and human rights in a region plagued by dictatures, is now advancing towards a sad denouement. The Hsinchu office of the Enforcement Agency seized and auctioned Dr. Hong's properties and, after two auctions failed, plans to transfer the properties to the government as payment of the taxes for 1992, which should not have existed in the first place. Adding insult to injury, Tai Ji Men is even asked to pay the expenses of the enforcement, and the National Tax Bureau officers involved in the case will be rewarded with bonuses or good performance evaluations.

It may seem that this is a battle about money, but it isn't for Tai Ji Men. They spent in legal fees only, in twenty-four years of struggles, more than they would have paid had they settled with the National Tax Bureau. 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 principles and factual truth.

We are NGOs 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 for example to what happens daily in Mainland China or North Korea, this is but a minor incident. We regarded as our duty to speak out about it, however, as it has widespread implications, both for Taiwan and the world. Significantly, already in 2005, the Control Yuan had listed the Tai Ji Men case as one of the most important human rights incidents where it had to intervene.

Taiwan is in a difficult moment in its history, as China's claims become more assertive and aggressive. Taiwan needs international friends, and it also benefits from its well-deserved public image of a country where, unlike in Mainland China, human rights and freedom of belief are respected.

The Tai Ji Men case is a relic of a by-gone era, when religious liberty was still not fully respected in Taiwan. The action against Tai Ji Men, however, raises doubts on whether the problems of the past have been fully overcome.

The case has also international implications, as there is widespread concern that tax laws may be used 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 U.S. have stated that such use of the tax system is inappropriate and illegal.

We respectfully ask the political authorities in Taiwan to spare no efforts to solve this 24-year-old case in a spirit of justice, fairness, and respect for freedom of belief.

Association of World Citizens

CAP-LC – Coordination des Associations et des Particuliers pour la Liberté de Conscience

CESNUR – Center for Studies on New Religions

EIFRF – European Inter-Religious Forum for Religious Freedom

Fedinsieme [Faiths Together]

FOB – European Federation for Freedom of Belief

FOREF – Forum for Religious Freedom Europe

HRWF – Human Rights Without Frontiers

LIREC – Center for Studies on Freedom of Belief, Religion and Conscience

ORLIR – International Observatory of Religious Liberty of Refugees

Osservatorio sul Pluralismo Religioso [Observatory of Religious Pluralism]

Soteria International

\*See also the video at <https://youtu.be/wEx94jV7BCQ>

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## **A tax case and a religious liberty problem**

***12 NGOs, including Human Rights Without Frontiers, and research centers, including CESNUR, wrote to the President of Taiwan protesting against the use of an old tax issue, related to the year 1992, to seriously harass the spiritual movement Tai Ji Men.***

**H.E. Dr. Tsai Ing-wen**

**President of the Republic of China**

Office of the President

No. 122 Sec.1. Chongqing S. Rd.

Zhongzheng District, Taipei City

10048 Taiwan, ROC

Phone 886.2.23206410

**July 24, 2020**

Dear President Tsai:

We represent NGOs specialized in freedom of religion and belief, and academic research centers in the field of religion and spirituality.

We are impressed by the work done in Taiwan to protect religious liberty both at home and abroad, and some of us heard your inspiring opening remarks at the event "A Civil Society Dialogue on Securing Religious Freedom in the Indo-Pacific Region," co-sponsored by Taiwan's Ministry of Foreign Affairs and the U.S. Department of State in Taipei in 2019.

We take the liberty of writing to you concerning a tax case involving a spiritual school known as Tai Ji Men Qigong Academy, founded in Taiwan by Dr. Hong Tao-Tze in 1966. Some of us have studied Tai Ji Men and are also familiar with Dr. Hong's activities on behalf of world peace and inter-cultural dialogue, which have won praise by several international governments.

In 1996, the then Taiwanese government launched a crackdown on groups labeled as *xie jiao* or "cults," which according to most scholars who have studied the incident was politically motivated. The crackdown also involved Tai Ji Men, although it had not taken political sides.

On December 19, 12 Tai Ji Men academies were raided by the police together with private homes of *dizis*, and Dr. Hong, together with his wife and two disciples, was arrested and prosecuted for fraud and tax evasion. They were held in preventive detention, and one of them even remained in detention for more than five months. On May 21, 1997, Taipei Court prosecutor, Mr. Hou Kuan Jen, ordered the dissolution of Tai Ji Men.

In October-November 1997, Taiwanese tax authorities accused Tai Ji Men of tax evasion and issued tax bills for the allegedly evaded amount. In 1999, the order of dissolution of Tai Ji Men was annulled by Ministry of Interior. The Control Yuan initiated independent investigations into the case, and confirmed in 2002 that prosecutor Hou had acted arbitrarily.

On September 25, 2003, Dr. Hong and his co-defendants were acquitted of all charges by the Taipei District Court. On December 13, 2005, the High Court of Taipei confirmed on appeal the first-degree verdict favorable to Tai Ji Men. On July 13, 2007, the criminal division of the Supreme Court of Taiwan pronounced the final acquittal of Tai Ji Men defendants, declaring them innocent of all charges. Both compensation for the detention and an apology were offered to Dr. Hong and his co-defendants. Despite the court decision, the Tax Office (The National Tax Bureau "NTB") continued issuing the tax bills, and the tax case proceeded.

On August 6, 2009, the Supreme Administrative Court ruled against the Tax Office and asked it to reconsider its claims against Tai Ji Men. However, new tax bills continued to be issued, causing yet another litigation to start. On July 9, 2015 and July 26, 2018, the Supreme Administrative Court, ruled again against the Tax Office.

This is one of the longest tax cases in the history of Taiwan, which is still not resolved to date. The heart of the matter is whether the donations given by the *dizis* to the grand master in pre-prepared "red envelopes" are gifts to a spiritual master, as such tax-exempt, or tuition fees paid to a cram school, i.e. a school offering tuition or preparing pupils for exams, which would be taxable. The Supreme Court of Taiwan in its final ruling on July 13, 2007 confirmed that the Tai Ji Men Academy is not a cram school and the content of the "red envelopes" should be considered as a gift within the framework of the relationship between disciples and master (or his organization) in a spiritual movement.

In 2018, with its decision no. 422, the Supreme Administrative Court also ruled that the Tai Ji Men Academy is not a cram school and that the monetary gifts to Tai Ji Men or the grand master, Dr. Hong, were not tuition fees and were not taxable. After this decision, in 2019 the NTB branches of both the Central Area of Taiwan and Taipei corrected their tax claims against Tai Ji Men for the years 1991, 1993, 1994, 1995, and 1996 to zero. However, for the year 1992, the NTB maintained its claim, based on the fact that its tax ruling had been confirmed by the Taichung High Administrative Court on May 25, 2005, and the Supreme Administrative Court had rejected an appeal by Tai Ji Men on December 14, 2006. Dates are important, here, as these administrative decisions occurred before the criminal division of the Supreme Court of Taiwan, on July 13, 2007, acquitted Dr. Hong and his co-defendants from all charges, and ruled that the content of the red envelopes was not taxable. In fact, the 2018 decision of the Supreme Administrative Court mentioned that its previous decision of 2006 about the fiscal year 1992 was wrong.

How gifts were collected in 1992 is not different from the other years, and if these gifts are not taxable for 1991, 1993, 1994, 1995, and 1996, obviously they are not taxable for 1992 either. The objection that the 1992 case has been decided with a final decision is not valid, based on the general principle that legal decisions can always be revised when new facts and evidence emerge.

A parallel (and less important) matter concerns items for the practice of Qi Gong, including uniforms, ordered at a discount price as collective purchasing. The NTB believes that a taxable profit was made on these items by the movement. The criminal court confirmed in its ruling that, "The aggregated ordering of uniforms is conducted by brothers and sisters of Tai Ji Men. It is not a business activity." Also, the ordering does not concern Dr. Hong and his wife personally.

Some may object that, after 23 years of litigation, perhaps Tai Ji Men may settle by paying the taxes for 1992 and the minor business taxes on the uniforms. This objection would misunderstand what Tai Ji Men has been fighting for, for all these years. It was never about money. Compromising with NTB would have been more convenient for Tai Ji Men money-wise, even if one considers just the legal expenses it incurred. Tai Ji Men, however, refused to submit to the threat from the tax authorities because this would have been equivalent to admitting tax evasion, something that goes absolutely against the principles it consistently proclaims and teaches. During the years, Tai Ji Men has also understood this incident as part of a fight of conscience and justice for the rights of taxpayers and for spiritual liberty.

Professor Kenneth A. Jacobsen, of Philadelphia's Temple University School of Law, called the NTB's tax disposition on Tai Ji Men a "persecution" and a "travesty of justice." We sincerely believe that Taiwan should recognize that its crackdown on "cults" in 1996 was an unfortunate episode, politically motivated and ultimately unsuccessful. Taiwanese authorities of 2020 bear no responsibility for this.

The remaining part of the tax case against Tai Ji Men is an after-effect of a campaign undertaken more than twenty years ago, generally regarded as ill-advised and unfair, and long since forgotten. It also violates freedom of religion and belief, and the right to take part in cultural life as protected by the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights. Taiwan, and you personally, have gained the sympathy of many countries and organizations in the world for your defense of democratic rights in East Asia and the transparent and effective handling of the COVID-19 crisis. It is great time that this old situation is resolved, by guaranteeing to the members of Tai Ji Men their human rights and freedom of religion.

Respectfully,

Association of World Citizens

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