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Victims of administrative violence based on religion: the Tai Ji Men case

HRWF (29.08.2021) - According to international human rights standards, freedom of religion or belief involves

the right to freedom of conscience and thought
the right to have or not to have a religion or beliefs,
the right to change or to retain one's religion or beliefs
the right to freedom of expression about religious or spiritual issues and non-religious worldviews
the right to share one's religion, beliefs or worldviews and to make new members
the right to freedom of worship and assembly
the right of association

just to name the main tenets of what freedom of religion or belief concretely means.

What is violence based on religion or belief?

Unfortunately, across the world, far too many believers of all faiths and non-believers are victims of physical and psychological violence. Some states do not respect freedom of

religion or belief of their citizens and use violence against them: death penalty, physical punishments, inhuman and degrading treatments, or imprisonment. In some countries, social hostility is nurtured by individuals or groups belonging to a majority religion who attack and kill members of minority religions, destroy their houses or their villages. Discrimination is a form of psychological violence that is experienced as such although it may not be visible to outsiders.

Today, on the International Day commemorating the victims of acts of violence based on religion or belief, HRWF pays tribute to those who have lost their lives, who have been physically or psychologically attacked, beaten and tortured due to their religious, spiritual or philosophical beliefs.

In addition to physical and psychological violence, another form of violence and suffering targeting specific religious and spiritual groups usually remains unidentified and undetected by the human rights radars: it is the institutional violence. The perpetrators are state institutions such as tax administrations.

In previous webinars, we have highlighted the case of Tai Ji Men in Taiwan but also the case of four religious and spiritual groups in France: Jehovah's Witnesses, the Evangelical Church of Besançon and two Aumist belief groups.

Although Taiwan and France are both democratic countries, their respective tax administrations have been instrumentalized by private or political actors to try to stifle spiritual minority groups to death under discriminatorily huge taxes and fines for the purpose of killing them.

This operation has not been successful but the suffering of all those religious and spiritual groups and their members has been incommensurable.

Noteworthy is the apparently increasing contagion of this form of violence against minorities

The case of the Catholic Church in India

The Catholic Church is known to be a majority religion in many countries but it is a minority religion in India and Hindu extremists in society and in political circles do not like it.

Catholic religious congregations in Kerala are to challenge a state court's order which withdrew tax exemption that religious priests and nuns had been enjoying since 1944 for their commitment to the education of Indian children of all faiths.

The court in that southern Indian state refused to accept their argument that they have taken a vow of poverty and they do not take their salaries for teaching in government-aided educational institutions. Instead, they are automatically donated to their respective religious societies, which is beneficial to the Indian youth.

The court in Kerala quoted the Bible to say "Render unto Caesar the things that are Caesar's, and unto God the things that are God's." The court also said that canon law has no overriding impact on the laws of the land.

The legal clash began in 2014 after the federal Income Tax Department ordered an end to tax exemption given to the Catholic religious priests and nuns. It asked the government treasury to deduct tax before paying salaries. Three priests and a nun challenged the order soon after it was issued. A single bench of Kerala High Court dismissed their demand for tax exemption and upheld the Income Tax Department's order.

The petitioners appealed before a higher bench of the court along with 49 others, but the court dismissed their demand on July 13.

The petitioners also argued that tax deduction infringes upon their “right to profess, practice and propagate religion” guaranteed in the Indian constitution but the court rejected that argument.

In March 2019, Madras High Court, the state court in the southern state of Tamil Nadu, also ordered religious priests and nuns to pay taxes on their salaries.

The case there is now examined by the Supreme Court and the execution of the order has been temporarily suspended.

As in Taiwan, a long hurdle race from one court to another.

Tai Ji Men case

Again, as in other cases of persecution by the tax administration covered in previous webinars, we see similarities between Tai Ji Men in Taiwan and the Catholic Church in India.

Behind the instrumentalization of the taxation administration against a minority, there are always evil forces who want its destruction.

In India, non-Hindus are increasingly persecuted because extremist political leaders are planning some form of religious cleansing.

In Taiwan, the evil force that has been trying to destroy Tai Ji Men financially for 25 years is Prosecutor Hou Kuan-jen.

In April 1997, Dr Hong Tao-tze, the founder and spiritual master of Tai Ji Men, was indicted by Prosecutor Hou Kuan-jen for alleged tax evasion. It took him ten years to be declared non-guilty (including, no tax evasion). All the defendants were acquitted on final appeal in July 2007 and in this case, Prosecutor Hou lost his face.

In 2002, the Control Yuan, the nation’s top watchdog body, investigated the management of the Tai Ji Men case by Prosecutor Hou, accused him of abuse of authority and referred his case to the Justice Ministry for sanctions.

According to the Control Yuan’s report, Hou was guilty of

- violating the principle of confidentiality during the investigations,
- Initiating an investigation based on a false examination
- Freezing the defendants’ assets without any evidence of illegal gains
- Overstepping his authority by issuing letters on his own requesting the dissolution of Tai Ji Men and the disconnection of water and electricity to Tai Ji Men
- Failing to use scientific evidence to investigate the case
- Interrogating the defendants without prior notice to the defendants’ attorneys as required by law
- Calling for the establishment of a self-help association and failing to investigate or verify the claims of the self-help association in accordance with his authority, thereby damaging the image of a prosecutor as an impartial law enforcement officer
- The prosecutor treated the defendants improperly and rudely when interrogating them.

These were very serious charges.

The Ministry of Justice took a lot of time to investigate Prosecutor Hou's case and we can reasonably suspect that it was on purpose. Indeed, this investigation could not be closed until 2010. The Ministry of Justice then concluded that Prosecutor Hou could not be punished because according to the law, the ten-year period of his possible administrative responsibility had allegedly expired in June 2007.

Another act of violence was perpetrated last year by the National Taxation Bureau and Administrative Enforcement Agency in Taiwan in late August 2020.

Taiwan's National Taxation Bureau and Administrative Enforcement Agency arbitrarily then seized and auctioned properties that belonged to Dr. Hong Tao-Tze, the founder and the spiritual leader of the Tai Ji Men. This intervention was due to the illegal tax bill dating back to 1992 despite this bill having been successfully contested through Taiwanese courts. It was also a likely retaliation for several previous tax cases concerning Tai Ji Men that the taxation bureau lost in courts. Some scholars suspect that the case against TJM was fabricated because of alluring bonuses granted to officers of the National Tax Bureau and the Enforcement Agency for the enforcement of auctions.

Conclusions

In Taiwan as in India, the two religious groups are minorities which are disliked by a majority.

In Taiwan as in India there are vested interests behind the insidious administrative violence.

In Taiwan as in India, media outlets relay and amplify hate speech and hostility against a minority.

In Taiwan as in India, the targeted minority does not resort to violence to defend its rights but takes the law in both hands.

In Taiwan as in India, the people who enjoy the moral teachings of Tai Ji Men or the Catholic Church are the first victims of the violent attacks of the tax administration.

Photo: Tai Ji Men protest in Taiwan 2021 0105

Comparative study on the persecution of religious minorities through taxation in France and in Taiwan (II)

Oral presentation at the online conference of the [Association for the Sociology of Religion \(ASR\)](#) on 7-9 August 2021

(Part II: Evangelical Church of Besançon and two AUmist groups)

The Evangelical Missionary Church and Salaun/ v. France (no. 25502/07)

The Evangelical Missionary Church was first registered as an *association cultuelle* (religious association recognized by the local prefecture) on 3 January 1964 under the name of «Pentecostal Evangelical Church of Besançon» (Eglise Evangélique de Pentecôte de Besançon). For about thirty years, the church issued receipts to donors mentioning their administrative status of *association cultuelle* recognized by the local prefecture and consequently exempt from taxes.

The stigmatization of the Evangelical Church of Besançon and French tax administration

The Evangelical Missionary Church based in Besançon has a membership estimated between 500 and 2000 people. It was also on the same black list as the Jehovah's Witnesses of so-called harmful cult-like movements (*mouvement sectaire* in French).

A few months after the publication of the report by the French National Assembly, the tax administration knocked on the door of the church to check its accounting for the years 1993 to 1995. It suddenly found out and ruled that the church failed to fulfill the administrative conditions to enjoy the status of *association cultuelle* recognized by the prefecture. Consequently, the church could not be exempted from the payment of taxes on its real estate property and on manual donations.

This was an unexpected new interpretation of the General Tax Code that was suddenly applied to the church.

On 19 December 1996, the tax administration notified the church that manual donations for the amount of 624,120 EUR had been voluntarily "disclosed" to the tax administration during a fiscal control that was in fact not requested by the church but was imposed on it and could therefore not be refused. As in the case of Jehovah's Witnesses, the term "disclosed" was also manipulated by the tax administration. As a result, the church was to pay the normal tax of 60% on all manual donations.

On 16 January 1997, the church answered the administration that it refused to pay such a tax and that part of the donations were in fact a loan made by private persons that had been reimbursed to them in the meantime. However, the tax administration stuck to its decision, claiming there was no evidence of such an arrangement.

On 14 Janvier 1997, the tax administration refused the tax exemption on the religious buildings of the church and claimed the payment of 11,926 EUR.

On 19 September 1997, the church was notified of a supplementary tax assessment and default charges for about 410,000 EUR but went on contesting for years this notification through various legal channels. On 23 May 2001, the tax administration rejected its claim.

On 30 September 1999, the administrative court of Besançon dismissed the decision of the tax administration concerning the buildings of the church exclusively used for religious purposes.

On 13 May 2003, the Grand Instance Court of Besançon also dismissed the decision of the tax administration concerning the manual donations. But on 18 November 2004, the Court of Appeal turned down the decision of the administrative court taken in 1999.

In 2005, the Evangelical Missionary Church in Besançon had to pay 278,000 EUR to the Treasury of the French state but could only do it by borrowing 127,000 EUR and mortgaging two buildings.

On 12 December 2006, the Court of Cassation rejected their appeal.

Again, the only available recourse was the European Court of Human Rights.

European Court of Human Rights

On 11 June 2007, the Evangelical Missionary Church of Besançon lodged a complaint with the European Court of Human Rights against the decision of France's tax administration.

Almost six years later, on 31 January 2013, the European Court came to the same conclusions as in the case of Jehovah's Witnesses in 2011 which has become a pilot judgment.

It found an undue interference of the French state in the exercise of religious freedom by the Evangelical Church and a violation of Article 9 (right to freedom of religion). It noted that the tax assessment had concerned the entirety of the manual gifts received by the church, which represented its main funding source. Consequently, the church was no longer able to guarantee to its followers the free exercise of their religion in practical terms.

As a result, the European Court condemned the French State to reimburse 387,722 EUR to the plaintiff as material compensation for the taxes unduly claimed and 55,000 EUR for the legal expenses.

In two other cases of undue taxation, France was condemned for the same malpractice and ill-treatment of a religious group.

The Association of the Knights of the Golden Lotus/Association Des Chevaliers Du Lotus D'Or v. France (no. 50615/07)

The Religious Association of the Pyramid Temple v. France (application no. 50471/07)

The Religious Association of the Pyramid Temple was registered on 3 April 1991. Its main aim was to build an Aumist place of worship in Castellane. After the French administrative authorities had forbidden the implementation of such a project, the association decided to self-dissolve on 10 August 1995, to transfer its movable and immovable property to the Association Vajra Triumphant and task it to defend the freedom of worship of their disciples.

The association was also a victim of the tax administration and had to pay millions of EUR.

On 31 January 2013, the European Court condemned France to reimburse 3,599,551 EUR to the plaintiff as material compensation for the taxes unduly paid to the Public Treasure and 49,568 EUR for other expenses.

The Association of the Knights of the Golden Lotus, an association set up in 1971 to develop the practice of Aumism. The association decided to self-dissolve on 16

September 1995, to transfer its movable and immovable property to the Association Vajra Triumphant and task it to defend the freedom of worship of their disciples.

The association was also a victim of the tax administration when its inspectors revealed donations entered in their accounts. When the association refused to declare the donations, the authorities automatically imposed a tax rate of 60%.

On 31 January 2013, the European Court condemned France to reimburse 36,886 EUR to the plaintiff as material compensation for the taxes unduly paid to the Public Treasure and 10,000 EUR for other expenses.

Conclusion

In all those controversial cases in France targeting non-violent and law-abiding religious and belief groups abusively blacklisted by the legislative and executive powers, there was suddenly a clear manipulation of the Tax Code and the administrative terminology in order to kill them financially. This is another similarity with the Tai Ji Men case.

The big difference is that in our continent there is a supra-national court which can correct questionable national judgments, the European Court of Human Rights.

The case won in 2011 by Jehovah's Witnesses has become a pilot judgment that afterwards has been used by the European Court for similar cases of arbitrary prosecution of religious and spiritual groups by France's tax administration.

There is no such supra-national court in Taiwan and the way to the UN is politically closed to Taiwanese victims of injustice. That is why it is important to put their issue on the radar of countries which are committed to freedom of religion or belief and who can use their soft power on Taiwan to have the case of Tai Ji Men properly redressed.

Comparative study on the persecution of religious minorities through taxation in France and in Taiwan (I)

Oral presentation at the online conference of the [Association for the Sociology of Religion \(ASR\)](#) on 7-9 August 2021

(Part I: Jehovah's Witnesses)

Session A1: Relevant Spirituality: The Tai Ji Men Case and Protests in Taiwan

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1. "A Surprising Case: What Tai Ji Men Tells Us About Taiwan"
Eileen Barker, London School of Economics (emerita)
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2. "Tai Ji Men: A Background"
Massimo Introvigne, CESNUR (Center for Studies on New Religions), Torino, Italy
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3. "A Comparative study of State Control of Religions through Taxation in France and Taiwan"
Willy Fautré, Human Rights Without Frontiers, Brussels, Belgium
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4. "The Tai Ji Men Tax Case: An Economist's View"
Pier Marco Ferraresi, University of Torino, Italy
piermarco.ferraresi@unito.it
5. "'Who Stole Their Youth?': Tai Ji Men Members Confront State Power."
Linda Chen, Dalhousie University, Halifax, NS
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By Willy Fautré, [Human Rights Without Frontiers](#)

HRWF (11.08.2021) - On the occasion of this webinar, I am very pleased to share with the participants in this session some of our monitoring experience of the persecution of religious groups by tax administrations.

The unfortunate experience of Tai Ji Men with the tax administration in Taiwan presents some striking similarities with the cases of four religious groups which were arbitrarily persecuted by the tax administration in France: Jehovah's Witnesses, the Evangelical Church of Besançon, the Association of the Knights of the Golden Lotus and the Religious Association of the Pyramid Temple. In all these cases, the French tax administration suddenly decided to impose a 60% tax on all the manual gifts they would receive.

In 1996, the then Taiwanese government launched a crackdown on groups labelled as *xie jiao* or "cults," which according to most scholars having studied the incident was politically motivated. The crackdown also targeted Tai Ji Men, although it had never been involved in politics.

In January of the same year, a French parliamentary report classifying the four aforementioned religious groups as harmful cult-like movements (*mouvements sectaires* in French) led to their stigmatization in the media and resulted in various forms of hostility and discrimination by state bodies, including the tax administration.

In both countries, there were suspicions of fraud and tax evasion on manual gifts. For Tai Ji Men and the incriminated French religious organizations, it was the beginning of a long obstacle race through their respective domestic courts.

Let us start with the emblematic case of Jehovah's Witnesses v. France.

Jehovah's Witnesses v. France (application 8916/05)

The stigmatization of Jehovah's Witnesses and French tax administration

On 10 January 1996, the French National Assembly published a report about 172 allegedly dangerous cults (*sects* in French), which were almost portrayed as criminal associations.

That “blacklist”, as it was soon called by the media, had a devastating impact on those religious and spiritual groups. Jehovah’s Witnesses were on that blacklist. Following that report, they were discriminated against, stigmatized and ostracized both in their private life and public life. Steps were taken by state administrations to marginalise them and treat them differently from mainline religions. In particular, the tax authorities carried out an audit.

On the basis of the information gathered during that audit, the Association of Jehovah’s Witnesses was given notice to declare all the manual gifts that they had received from 1993 to 1996 and to pay taxes. This was an unexpected new interpretation of the General Tax Code that was suddenly applied to the movement of Jehovah’s Witnesses.

The association refused and asked that the tax exemption applicable to manual gifts and legacies to be applied as every year before 1993 as there had not been any change in the Tax Code in this regard.

As the association of Jehovah’s Witnesses failed to submit the declaration requested by the tax authorities, it was subjected to an automatic taxation procedure on all the manual gifts received from 1993 to 1996.

The tax administration justified its decision by claiming that the manual gifts “[had been] disclosed to the tax authorities in the course of the accounting audits to which it [had been] subjected”.

The term “disclosed” is a key word in the French taxation administrative language because it implies that the “disclosure” was a voluntary move by the association in order to be taxed on the gifts it had received. This was not the case as the audit was not requested by the Association of Jehovah’s Witnesses but was imposed on them by the administration and could therefore not be refused. Moreover, there had never been any legal obligation to disclose manual gifts to the tax administration. Obviously, there was a clear manipulation of the administrative terminology to corner the Association of Jehovah’s Witnesses and, as it appeared afterwards, to kill them financially. Another similarity with Tai Ji Men case.

In May 1998 the Association was notified of a supplementary tax assessment for the equivalent of about **45 million EUR** (about 23 million EUR for the principal and 22 million EUR in default interest and surcharges). The Association of Jehovah’s Witnesses stressed that the tax claimed concerned manual gifts made by 250,000 individuals over four years (or an average of 4 EUR per person per month for the period 1993-1996).

During the next six years, the Association of Jehovah’s Witnesses used all the domestic remedies that it could to assert its rights but in the meantime, with the accumulation of fines for the non-payment of the contested taxes, the amount claimed by the tax administration had risen **from 45 million EUR to more than 57.5 million EUR**.

The only possible way out for Jehovah’s Witnesses was then to go to the European Court of Human Rights in Strasbourg.

The European Court of Human Rights

On 24 February 2005, the Association of Jehovah's Witnesses lodged a complaint against France with the European Court of Human Rights. It alleged, among other things, that the imposed taxation of manual gifts interfered with its right to manifest and exercise its freedom of religion as guaranteed by Article 9 of the European Convention.

The procedures lasted for six years, until 2011, and focused primarily on the controversial interpretation of the "disclosure" of manual gifts and the allegedly undue interference of the state in the freedom of religion of Jehovah's Witnesses through a punitive taxation.

The Jehovah's Witnesses claimed that in imposing the controversial tax the state was attacking the freedom of religion of their 200,000 members. Indeed, if the 60% taxation were to be confirmed, it would result in the seizure and sale of their headquarters (Bethel), the loss of their national place of worship, the choking and even the survival in France.

The attorney of the Association, Philippe Goni, argued that the collective practice of a religion implies the possibility of relying on material resources, generally obtained through the adherents' financial contributions to rent or acquire a place of worship, among other things. The manual gifts are religious in nature and represent a major source of income for the Jehovah's Witnesses' collective exercise of their religion, namely 86.47%.

Lastly, their counsel accused the state of discrimination as the manual gifts in mainline religions were exempt of any taxation.

Decision of the European Court

In its judgment of 30 June 2011, the European Court found a violation of Article 9 (right to freedom of religion), noting that the supplementary tax assessment "had concerned the entirety of the manual gifts received by the association, although they represented the main source of its funding. Its operating resources having thus been cut, it had no longer been able to guarantee to its followers the free exercise of their religion in practical terms."

By a judgment of 5 July 2011 the Court held that France was to reimburse the 4,590,295 euros (EUR) for the taxes unduly claimed by the tax administration that the Association of Jehovah's Witnesses had paid under coercion and 55,000 EUR for costs and expenses.

It cannot be said that it was a happy end, in the usual sense, to this 15-year long saga because the damage caused to the association and its members went far beyond the financial issue but that is another story.

Tai Ji Men's legal battles have been lasting for 25 years and no end is in sight. Unfortunately for Tai Ji Men, there is no Asian Court of Human Rights where they could lodge a complaint but it is to be hoped that one day the current government of Taiwan will be able to repair the damage caused under previous government since the mid-1990s.

The Tai Ji Men Tax Case: Enter the Administrative Enforcement Agency

It was not only about the National Tax Bureau. Other bureaucrats also violated the law, and played a key role in the persecution of the Taiwanese movement.

by Massimo Introvigne



Tai Ji Men protests in Taiwan.

The Tai Ji Men case in Taiwan started in 1996 with a politically motivated crackdown on its academies and the arrest of its leader, Dr. Hong Tao-Tze, his wife, and two devotees. They were cleared of all charges by the criminal division of the Supreme Court in Taiwan, and received national compensation for their unjust detention. Although judges had clearly indicated that they did not owe any tax, the National Tax Bureau (NTB) decided to go on with illegal tax bills based on the indictment that had been thrown out by the criminal court. The Tai Ji Men Qigong Academy had been established for more than 50 years, and its nature had remained unchanged. However, it was taxed illegally for six tax years, and the NTB was unable to offer a legal and acceptable basis for such tax demands. In the end, the NTB cancelled all tax bills except the one for the year 1992, claiming that for that year a final decision had been issued (by administrative court).

However, in 2018, Taiwan' Supreme Administrative Court again ruled against the NTB, finding that Tai Ji Men is a *menpai* of qigong, martial arts, and self-cultivation, and stating that the previous 1992 ruling failed to consider the decision of the criminal

division of the Supreme Court and the new facts and evidence from a NTB’s public survey, as well as the NTB’s acknowledgement that Tai Ji Men is not a cram school, which was sufficient to prove that the 1992 ruling was unlawful and erroneous. The Taipei High Administrative Court requested in two letters of May 5 and July 23, 2020 that the NTB of the Central Area handle the taxes for 1992 like it did for the other years, and withdraw the enforcement. However, the NTB ignored the request and recommendation of the Taipei High Administrative Court. It looks strange that a tax bureau may ignore a court decision and the courts cannot do anything about it, but this is what happened.

Tai Ji Men had been consistently requesting, through legitimate channels, that any enforcement activity be suspended. However, on March 28, 2019, Ching-Tsung Lin, the director-general of the Administrative Enforcement Agency, had issued a letter to the Hsinchu Branch of the Agency, requesting it to proactively auction land belonging to Dr. Hong (whose value, by the way, exceeded the tax amount allegedly due). The Agency even asked its Shilin and Kaohsiung branches to seal other properties (Swiss Mountain Villa and Tai Ji Men Kaohsiung academy) of Dr. Hong.

In May 2019, the Hsinchu Branch asked Director-General Lin whether, given the situation, it would not be more appropriate to apply to the Administrative Court for a stay of execution; unexpectedly, Director-General Lin answered that the enforcement process should continue.



Request by the Hsinchu Branch to the Shilin Branch, to split the performance credits. March 2, 2020. The document was stamped with the seal of Chief Administrative Enforcement Officer Li Kui-Fen and Administrative Enforcement Officer Chen on March 5, 2020.

On March 2, 2020, the Hsinchu Branch asked in writing the Shilin Branch to split the corresponding performance credits. This is an interesting document, which confirms how pocketing the bonus (job performance credits) was always a major motivation in ignoring the indications of courts of law. The Administrative Enforcement Agency also illegally leaked to the media the personal information and enforcement details of the parties concerned, further damaging their reputation. Because of such media manipulation, the

public was misled into believing that the Enforcement Agency was performing its duties in accordance with the law, while in fact the Agency was breaking the law and violating the victims' human rights.

Based on the spirit of Articles 77 and 77-1 of Taiwan's Compulsory Enforcement Act, if a land survey is to be carried out, the Administrative Enforcement Agency should notify the parties concerned, and they have a right to be present. However, in the Tai Ji Men case, the parties concerned did not know about the survey until they read the survey record made by the Hsinchu Branch. On April 12, 2019 at 10:00 a.m. and June 18, 2020 at 10:20 a.m., executive officers of the Hsinchu Branch and their team entered the private land of Dr. Hong located at Tongluo Township, Miaoli County to conduct a land survey, without informing Dr. Hong or Tai Ji Men *dizi*. This was an obvious violation of the law.

On July 31, 2020, the Hsinchu Branch illegally carried out the auction of 52 pieces of land, intended for building a Tai Ji Men self-cultivation center, without completing all the surveys. The exact locations of these lots were not specified before the auction, which also misled the bidders. While the original auction announcement did not limit the number of people that could enter the auction site, the announcement was changed at the last minute to restrict admission to three persons only. Bidders were refused to enter the venue to monitor the auction process or submit additional necessary documents before the auction started.

The unlawful tax bill, on which the auction was based, had no legal basis, and should not even have existed; however, the case had continued for over 20 years, with no redress for the victims whose land was illegally auctioned.



Another image of the Tai Ji Men protests in Taipei.

Not surprisingly, the first auction failed but, despite objections by Dr. Hong and Tai Ji Men *dizi*, the Hsinchu Branch of the Agency announced that the second auction would be held on August 21 (only 21 days from the first auction on July 31). That auction failed as well.

52 pieces of Tai Ji Men's land had been auctioned during the first auction, and 50 pieces among them were selected to be auctioned for the second time by the Hsinchu Branch without notifying the parties concerned. After that auction failed, the land was illegally appropriated by the NTB of Taipei and the NTB of the Central Area.

This story confirms that rogue bureaucrats of the Administrative Enforcement Agency, up to its highest levels, were not less responsible than those of the NTB for illegally depriving Dr. Hong and Tai Ji Men of land intended for building a self-cultivation center. And that the system of the bonuses and performance evaluations powerfully encourages greedy bureaucrats to violate the law.

It seems that government officials are not subject to any supervision or punishment for illegally seizing citizens' property. This clearly reveals another significant issue: the long-standing corruption of some bureaucrats, who misuse their power as a weapon against civilians, and deceive the public by claiming that they "administers their duties according to the law." In a democratic country, such issues should be timely addressed, to avoid public resentment and protect national stability.

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



Ms. Jacklin Chang , Graduated Student, Department of Political Science, Volunteer of Tax & Legal Reform League

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.

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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?

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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 Tian-cai 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.

Abusive tax collection: the case of Tai Ji Men

A legal analysis presented at the 6 April webinar "The UN International Day of Conscience" organized by CESNUR and Human Rights Without Frontiers

By Ms. Charlotte Lee, UN/NGO Association of World Citizens, Human Right Observer, Lawyer



Ms. Charlotte Lee

Association of World Citizens,
Human Right Observer
Lawyer

I am a lawyer practicing commercial law in Taiwan. I also sit on the human rights committee of the Association of World Citizens Taiwan. We have observed many victims are suffering from abusive tax collection by the tax authority in Taiwan. The most noteworthy case is the Tai Ji Men tax case. I would like to examine the standards of taxpayer human rights with the case and propose recommendations for reforms.

Beginning from 1996, the Tai Ji Men case is one of the longest-standing cases of taxpayer's human rights violations. However, to this day, this case, which has drawn the attention of Taiwan and international legal and tax experts and scholars, still hasn't received effective remedy after 25 years struggle. Many conferences have been held to discuss the case with human rights, religious and cultural group leaders. I would point out the aspects in the case that have seriously violated the ICCPR, ICESCR.

Number One: The government has violated the principle of equality and nondiscrimination

Since the founding of the Tai Ji Men Qigong Academy in 1966, Dr. Hong, Tao-Tze, *Zhang-men-ren* of Tai Ji Men were taxed only for those six years listed in Prosecutor Hou's indictment when Tai Ji Men was caught in the crossfire during the government's religious crackdown. It is a traditional custom for a disciple to offer a red envelope to his shifu to show his respect and gratitude to the shifu in the martial arts and religious communities. In Taiwan, no master of the martial arts *menpai*, organizations of self-cultivation or religious organizations was taxed for accepting red envelopes from their disciples, or followers.

In the Tai Ji Men tax case, the taxation bureau treats the red envelopes from Tai Ji Men *dizi* to their *shifu* differently for 1992 from other years without any legal basis and objective reason. And the red envelopes were treated differently for Tai Ji Men from those for other martial arts or religious organizations. This obviously violated the principle of equality and nondiscrimination under Articles 2 and 26 of the ICCPR, Article 2 of the ICESCR.

Number Two : The Taiwanese government has violated Tai Ji Men members' right to freedom of thought, brief, and religion

According to the Article 18 of ICCPR and General Comment on No. 22 of the ICCPR, people's right to freedom of thought, belief, and religion should be fully protected. The committee also emphasizes that people's inner thoughts and beliefs and the freedom to follow or practice the religion or belief of their choice are absolutely guaranteed, and the government must not restrict or infringe on these rights.

Tai Ji Men is an ancient *menpai* of qigong, martial arts, and self-cultivation that carries forward Taoist philosophy. Tai Ji Men *dizi* agreed with *Zhang-men-ren's* idea of purifying people's hearts and decided to follow him to practice qigong and cultivate their hearts. They followed an ancient ritual and created the *shifu-dizi* relationship. To show their gratitude to and faith in their *shifu*, they voluntarily offered monetary gifts to him when they were officially accepted as a *dizi* and on major traditional holidays. This constitutes a necessary component of the realization of an inner belief or religion, which is protected by the ICCPR and ICESCR and is absolutely inviolable.

The ICCPR and ICESCR require the government to respect, protect and implement the freedom of thought, belief, and religion. The taxation bureau has failed to respect or protect Tai Ji Men *dizi's* rights. On the contrary, it has discriminated against Tai Ji Men. Their freedom of thought, belief, and religion has been seriously violated.

Number Three: The government has violated Tai Ji Men members' right to cultural engagement

Tai Ji Men is an organization of qigong, martial arts, and self-cultivation that carries forward Chinese culture of qigong and martial arts. It aims to improve global citizens' physical, mental, and spiritual health. Over the past few decades, *Zhang-men-ren* has led his *dizi* to participate in thousands of cultural performances involving qigong and martial arts for public welfare at home and abroad. Tai Ji Men is not only an organization of traditional culture but also a cultural group for public welfare.

Offering red envelopes is part of the traditional custom. It's about carrying forward an aspect of traditional culture--showing respect to one's master and the master's teaching. That also shows Tai Ji Men *dizi's* agreement with their *shifu's* idea of promoting traditional culture. That is not only their freedom of thought and belief, but also their right to choose to engage in a certain cultural life. However, the taxation bureau treated the bond between the *shifu* and his *dizi* developed in this cultural engagement as a business transaction. That has distorted the cultural custom and belief. The taxation bureau once even imposed a travel ban on *Zhang-men-ren*, seriously violated his freedom to preach and promote culture.

According to Article 15 of ICESCR and General Comments No. 21, the government needs to actively protect its people's right to engage in cultural life without discrimination. Taiwan's taxation bureau completely goes against the spirit of the ICCPR and ICESCR, seriously violating Tai Ji Men *shifu's* and *dizi's* rights to cultural engagement. The cultural heritage and development is hindered because of the unjust tax collection practices.

Number Four: The government has violated Tai Ji Men members' right to a fair trial

In 2019, the taxation bureau finally corrected the taxes for the red envelopes to zero for 5 years. However, it failed to correct the taxes for the red envelopes to zero for 1992, which was no different from other years. The court decision for the taxes for 1992 was obviously against the requirement of a fair trial. When the case was heard by the Tai-Chung High Administrative Court, the judges had completed all evidence investigation preparation procedures. The judge was transferred to the Supreme Administrative Court.

When *Zhang-men-ren* appealed his case, the Judge again handled the case and ruled against *Zhang-men-ren*. Since the judge completed the entire substantive preparation procedures in the pre-trial, she was supposed to recuse herself, but the Judge didn't.

The people has right to litigation. According to General Comment No. 32 on Article 14 of the ICCPR, everyone has the right to a fair and open trial by an independent and unbiased court. Qualified, independent and unbiased courts are absolute requirements. The recusal doctrine, people's right to appeal to a higher court, are all essential to a fair trial. The General Comment require that a judge shall not be influenced by his/her personal prejudice when making a judgment, shall not pre-determine his/her judgment in the case. Additionally, the court is also required to be fair when viewed by a reasonable observer. Therefore, the court decision for the taxes for 1992 seriously violated the requirement of a fair trial under the Constitution and the ICCPR, and thus it was an invalid decision in the first place.

Number Five : The government has failed to fulfill its duty to provide effective remedy

According to Article 2 of the ICCPR, the government has an obligation to ensure that its people's rights should be effectively remedied when their rights are violated. General Comment No. 31 pointed out that the government should immediately take measures, such as legislative, judicial, political, and educational measures, to fulfill its legal obligations. However, in the Tai Ji Men tax case, Tai Ji Men *Shifu* and *dizi* have spent immeasurable energy, money and efforts to seek remedy for this fabricated tax case that has dragged on for 25 years but we have seen the government connive at the taxation bureau's overriding the powers of other government agencies for over two decades. This has violated the government's obligation to provide effective remedy. The Tai Ji Men case have revealed many problems in Taiwan's legal and tax systems. In Tai Ji Men *shifu* and *dizi's* journey of seeking remedy for the wrong final judgement for the taxes for 1992, we have seen the major flaws in the retrial system and the taxation bureau's mechanism to reopen a case. For the Tai Ji Men tax case, the government has the obligation to resolve the case immediately. The government agencies should also review and fix their systematic problems. The regulations about administrative retrial and relevant regulations and practical opinions on the mechanism of reopening a case should be reviewed and corrected. Then it will truly fulfill its obligation to provide effective remedy for its people as stipulated in Article 2 of the ICCPR.

Taiwan government has made ICCPR and ICESCR domestic laws. Therefore, the government is obligated to offer effective remedies according to the spirit of the two international covenants. We urge President Tsai, director of Control Yuan and the national human rights committee to look seriously at the truth, listen to the calling of conscience, and realize human rights protection so that no more unjust case needs to happen again in Taiwan.

The right to truth is truth for every person

Presentation at the 24 March webinar "The UN Day of the Right to Truth on Human Rights Violations: The Tai Ji Men Case in Comparative Perspective"

By Dr Lukas Lien, Professor at Osnabrück University (Germany) stationed in Taiwan

HRWF (02.04.2021) - Today I am very honored to join in the United Nation's Day, the day for the truth concerning gross human right violation and for the dignity of victims.

The day for the truth, the core is to protect those who seek the truth and justice, providing active remedies to victims and to restore their dignity.

The right to the truth is truth for every person. The right to know the truth usually arises in the event of serious violations of human rights and humanitarian laws. Victims of executions, enforced disappearances and torture, as well as families of missing persons and children trafficked by children, have the right to know what happened to them.–The right to know the truth means a full understanding of all aspects of the truth, the specific environment that participated in the concentration, including an understanding of the situation in which the violence occurred and why it occurred.

Now this day of the United Nations has the goal to make transitional justice. We have the strategy for the transitional justice: To remember this day of human right to the truth and recognition of human right victims in Taiwan and in all the countries in the transition from violence to peace we are all in a great challenge to transit from injustice to justice, from political lies to truth, from human right violations to protection of human dignity, from conflict to peace, from social alienation to reconciliation.

But today we still confront a (the) greatest human right violation in Taiwan 25 years ago, the R.O.C. government had prosecuted Tai Ji Men and confiscates and robs more than 50 pieces of lands of Tai Ji Men. The live internet broadcast had attracted more than millions audience island wide audiences. I am the one who personally join the protest before the Ministry of Justice, the office for confiscation Enforcement.

I respect Tai Ji Men. Tai Ji Men is not depressed, and Tai Ji Men will never give up to fight for the justice and its human right of property and religious freedom of human right. Now what we must do? We must inquire and require the government to return the confiscated properties.

In this case, the Justice means:

- we have (to) put criminal prosecution to Hou Kuan-Jen
- we had required the ministry of Justice and its prosecutor Hou Kuan-Jen to apologize for its illegal prosecution against Tai Ji Men
- R.O.C. Government has to return the illegal confiscation of the more than 50 pieces of land
- We had to require the truth seeking and recognition of victims of Tai Ji Men
- The government and its human right committee has to investigate and set up a truth seeking institution.

It means, it is a long way of justice for people in Taiwan and the members of Tai Ji Men. We compare the 228 massacre (in Taiwan) and the tax persecution 228 against Tai Ji Men because these two cases have the same structure:

In both tragedies, only victims are prosecuted, perpetrators were never punished.

There's no official seeking the truth from the side of government
There's no recovery and no recognition of victims.
There's no compensation to Tai Ji Men.
There's no reconciliation.

It means, it brings the consequences (that):

- If the perpetrators of human right violations are not to be held accountable, the violations will never end (but) will continue.

- If the severe violations are not be enlightened with truth seeking and truth documentation, there will be no true and fair judiciary.
 - If the control Yuan does not investigate and give to the TJM victims the compensation and the return of their property, the ministry and the government of R.O.C. will become robbers and will not be trusted any more and not be respected by all the people in Taiwan.
- And Taiwan people will not tolerance the situation of lies and state crimes from the side of the Government.

In the case of Tai Ji Men, we must awake all the people in Taiwan, to bring the enlightenment to our society. So to know the whole truth, to seek the truth is very important for us, and I personally know Tai Ji Men, they are right now, they are not depressed. You know, Tai Ji Men is right now the biggest human right movement in Taiwan. They try to make ta taxation and legal reform. The legal reform and institutional reform is very important for transitional justice. Transitional justice means in the core justice that every person has to look after justice. We have to make justice realize in Taiwan.

Today is the day for the truth, the day to seek the truth, the day to bring the dignity to Tai Ji Men. We all wish that our government can hear the voice of our people. They can hear the voice who are looking for justice, looking for peace and looking for the trust between the government and the people. I think the biggest, greatest human right movement will be started by Tai Ji Men and our reform group.

So today I am very happy, I encourage the government, I encourage also every person in Taiwan. We must be brave, we will not give up, we will look for the compensation, we will require the government to return the property of Tai Ji Men. We will become the bravery fighter for human right and justice in Taiwan.

We have to start to seek the truth, and the truth and justice for every person in Taiwan.

Thank you!

Dizi testify

Presentation at the 24 March webinar "The UN Day of the Right to Truth on Human Rights Violations: The Tai Ji Men Case in Comparative Perspective" (Excerpts)

Rebecca Wang, Assistant System Coordinator, Technology Company

"It's been more than two years since I graduated from college, and now I'm working in the technology industry. I am a Tai Ji Men dizi as well. My father took me to Tai Ji Men when I was one year old. All of my family practice qigong with our shifu, Dr. Hong Tao Tze."

"I was one-year-old when the Tai Ji Men fake case happened. It was not until I grew up that I realized how much pressure and discrimination were against us. Some of the people were mocked by their teachers and classmates at school; some were roared by pedestrians when going for a dinner; some even lost their jobs, who were the breadwinners in the family. Nonetheless, our shifu still told us to love this country and to

insist on doing the right things. We are so willing to pay the tax but only the tax that should be paid. On the other hand, we could not pay the tax that shouldn't be paid."

"Nylon Cheng, who promoted democracy and freedom of speech in Taiwan, once said: 'Ignoring the suffering from the underprivileged is the persecution of human rights.' In the past 25 years, we never retreated. With the insistence of the truth, we hope to encourage those victims whose human rights are violated."

Samuel Kuo, Senior Project Manager, AMA Project

"I am a dizi for the Tai Ji Men qigong academy, where I practice the highest level of qigong and martial arts."

"Governments should conduct administration pursuant to the law. They should be fair, and just, and rule without wrongful punishment of the people. Furthermore, Government officials are expected to carry out their civil service duties without corruption, power abuse and violations. This is the spirit of the 1948 Universal Declaration of Human Rights, as formally defined in the ICCPR and ICESCR. ICCPR also known as The International Covenant on Civil and Political Rights which was implemented in force from 23 March 1976, exactly 45 years ago, the day before today! The Tai Ji Men Tax Case is a flagrant disrespect of the law!"

From the Bachang River scandal to the Tai Ji Men scandal

Presentation at the 24 March webinar "The UN Day of the Right to Truth on Human Rights Violations: The Tai Ji Men Case in Comparative Perspective"



Mr. Bor-Hwang Ni

Associate Professor, Department of Public Finance, China University of Technology
Tai Ji Men dizi

By Bor-Hwang Ni, Associate Professor, Department of Public Finance, China University of Technology

In 2000, there was a tragedy in Taiwan, where four workers were trapped in the Bachang River when a flash flood hit. They clung onto each other, waiting for rescue. This happened in Chiayi County. The local fire department said that it was under the jurisdiction of the central government, which had two rescue units. One was the National Army Search and Rescue Center, which advised them to call the Air Police Department in charge of rescue missions within 2,500 meters above sea level. The Air Police Department in Taichung claimed that it was too far away from Chiayi while the Rescue Center said its helicopter had to warm up for 15 minutes before it could fly, and then it would be after sunset and unsafe to fly. Because the government agencies dodged their duties, the four people were swept away by the flood and lost their precious lives. Through TV broadcast, viewers saw it all. This incident caused the vice president of the Executive Yuan to step down and many to be punished. It also aroused strong public criticism of the government. This incident was called the Bachang River incident.

The Tai Ji Men scandal

In August 2020, Tai Ji Men's land intended for a future academy site was illegally auctioned and confiscated by the government. On the eve of the auction, many experts, scholars, and NGOs voiced their support for Tai Ji Men, demanding the government to stop the auction because the Supreme Court's decision and the Control Yuan's two investigations had already confirmed this is a case of injustice and that Tai Ji Men and its leader did not owe any tax. The National Taxation Bureau even admitted that it had misinterpreted the nature of Tai Ji Men and mistaken it for a cram school.

In accordance with Articles 117 and 128 of the Administrative Procedure Act and Article 40 of the Tax Collection Act, the tax bureau can make a correction and end the unjust case. However, it failed to do so; instead, it asked the Administrative Enforcement Agency to comply with the third clause of Article 9 of the Administrative Enforcement Act to stop the enforcement.

The Enforcement Agency knew it was an unjust case and the tax collection was not justified, but it failed to stop the enforcement according to the law and its authority. Instead, it claimed that it was the tax bureau that should revoke the enforcement order. The higher authorities of the tax bureau and the Enforcement Agency were also to blame for neglecting their supervisory duty.

In fact, since the start of the Tai Ji Men case, in addition to seeking judicial and tax relief in accordance with the regulations, Tai Ji Men has also made nearly 1,000 petitions to relevant agencies and officials, including the president and the five Yuans.

However, those who accepted the petitions were either indifferent to the petitions, or the petitions were finally forwarded to the tax bureau, the agency that illegally issued the tax bills. In the formal replies Tai Ji Men obtained, the tax bureau falsely claimed that it "performed its duty according to law" or claimed that the Tai Ji Men *dizi* (disciples) were not the parties concerned and refused to handle the petitions.

However, the gifts given by the *dizi* to Dr. Hong represented their concurring with Dr. Hong's ideas and the embodiment of freedom of religious belief. However, the gifts were falsely claimed by the tax bureau as tuition for a cram school. This has distorted the expression of their intentions and infringed on their basic human rights. How could the tax bureau say that they were not the parties concerned?

In addition, starting from 2010, rain or shine, Tai Ji Men *dizi* have carried out tax reform activities on Ketagalan Boulevard for 10 years. Before the auction, they had petitioned and protested in front of the Enforcement Agency and the Ministry of Finance for over 30 days, and they continued to do so on the eve of the auction. However, they did not receive any positive response from any official. The government's indifference and ruthlessness to the Tai Ji Men case led to the illegal auction of the land intended for a future Tai Ji Men academy.

This is a replica of the Bachang River incident. In this case, the tax bureau and the Enforcement Agency direct the flood to drown the people and submerge Taiwan's democracy and rule of law, so the Tai Ji Men case is like the Bachang River incident in taxation.

Freedom of expression impeded

After Tai Ji Men's land was illegally auctioned, the Legal and Tax Reform League organized events to voice their support for Tai Ji Men, exercising their right to freedom of speech guaranteed by the Constitution. However, the police illegally checked the identifications of the volunteers for the League at the events. An elderly female volunteer was quietly standing on the roadside holding a sign and expressing her views rationally, which did not constitute intimidation, harm to reputation, or violation of the Personal Information Protection Act. This was confirmed later in the prosecutor's statement. However, she was taken to the police station and questioned until late into night without any justified reason, and the prosecutor even imposed residence restriction on her. That undoubtedly was to create a chilling effect to suppress the people's freedom of speech.

Abuse of power in total impunity

Over the past 25 years, from the beginning of the Tai Ji Men tax case to the illegal auction of the property, we have seen a series of abuse and illegal use of power by government officials. Tai Ji Men was suppressed, and the human rights violations had never stopped because the officials who broke the law, abused their power, and violated the people's human rights were never punished.

For example, prosecutor Hou Kuan-jen was required by the Control Yuan to be severely punished but has not been disciplined. He has been promoted to deputy director-general of the Agency Against Corruption. Chang Sheng-ford, Hsu Yu-che, and Ling Chung-yuan, who once served as directors-general of the National Taxation Bureau, were suspected of forging documents and hiding evidence.

Chang Sheng-ford and Hsu Yu-che were even promoted to ministers of finance. After leaving office, Hsu Yu-che served as the chairman of a government-linked company, earning an annual salary of over NT\$ 1 million. Ling Chung-yuan was promoted to director-general of the National Treasury Administration and is now the chairperson of the board of directors of a government-linked bank, earning over NT\$ 1 million a year as well.

This showed that Taiwan failed to provide effective remedies for its people, as required by the International Covenant on Civil and Political Rights (ICCPR) and the International Covenant on Economic, Social and Cultural Rights (ICESCR).

The violators were not punished, nor had they apologized for their wrongdoings. In addition, the bonus reward system has encouraged those officials to break the laws and violate human rights.

I work in the field of taxation education. I'm also a Tai Ji Men *dizi*. I deeply feel that it is my duty to come forward to expose the unlawful acts of government officials in the Tai Ji Men case, as well as the problems of the legal and tax systems in Taiwan, because this is a matter of justice. I am calling on the government to take on a courageous and responsible attitude to rectify the unjust case, clear the name of Tai Ji Men, and ensure the human rights protected by the Constitution and the international human rights covenants.

Tai Ji Men: An American citizen testifies

Presentation at the 24 March webinar "The UN Day of the Right to Truth on Human Rights Violations: The Tai Ji Men Case in Comparative Perspective"



Mr. Michael Selfridge

Tai Ji Men dizi

By Michael Selfridge, Director of Communication of an International Peace Organization

Around the world, the United States is renowned for its interest in tax justice. After all, we famously rebelled against England due to their unjust tax policies. As a US citizen, I consider myself within that cohort.

As a Caucasian living in the United States, some people may be surprised that I am interested in studying qigong at Tai Ji Men from Dr Hong.

Prior to joining Tai Ji Men, I had read a bit about qigong and it sounded like an interesting form of martial arts. The academy was convenient, and it seemed a good opportunity to learn qigong. Upon entering the academy, I met many helpful and kind members that are supportive of Dr. Hong's advocacy of self-improvement emphasizing a balance of physical exercises in the form of qigong and mentally through meditation, self-reflection and the application of "heart gong-fu" or conscience.

In my experience, Dr. Hong has dedicated his life to caring for the wellbeing of every Tai Ji Men member, the role he takes is "shifu" a combination of teacher and father and he lives up to this ideal.

Dr. Hong also emphasizes that we are all world citizens. He invited me and other members to join him in traveling the world, spreading his message of peace and conscience. I have been very fortunate to have traveled with Dr. Hong to five continents and have met with numerous heads of states and ambassadors.

I share Dr. Hong's view that we are all world citizens and as a key principle of martial arts is to stop conflict. In the realm of international diplomacy, in a non-governmental capacity, we emphasize the application of conscience to resolve conflicts and improve the lives of all world citizens. We also enter into dialogs with heads of state, sharing perspectives on peacefully resolving conflicts. After talking to Dr. Hong, multiple world leaders have taken direct actions to stop wars.

It has been one of the greatest privileges in my life to aid Dr. Hong in this mission.

I recall a couple years ago during a meeting at the United Nations, I engaged in a conversation with a representative from China, one of the topics that I brought up was Xi Jinping's suspension of presidential term limits, enabling him to become president for life, however I recall that the conversation migrated to Taiwan's taxation policy.

I want to say I have a deep admiration for many aspects of Taiwan and have visited the country many times. Taiwan has a vibrant democracy, a world-renowned health care system, and the citizenry is exceptionally kind and polite. When China was closed to the world, Taiwan was known as a great place to do business, and the nation prospered, but now China is on the ascent and Taiwan needs allies.

Two years ago, I recall meeting Su Jia-Chuan, who at the time was serving as the head of the Taiwan legislature while having dinner with the President of Kiribati, Taneti Mamau during the country's Independence Day celebrations. Of course, that was before Kiribati restored relations with China and Taiwan lost an ally. We all know, given the chance, China would isolate Taiwan from the world to the same degree that North Korea is isolated from the world. Taiwan needs allies.

I want to endorse Taiwan to business connections, I want to endorse Taiwan to any of the numerous national presidents I've met, or the countless ambassadors, but I can't.

You might be wondering why that is. It's because, despite Taiwan's vibrant democracy, the national tax agency, with its tremendous taxing authority is among the most corrupt in the world. The tax agents get promotions and bonuses for issuing illegal tax notices, despite being ordered by the executive yuan, legislative yuan, control yuan and supreme court to dismiss illegal tax bills, the Tai Ji Men tax bills remain even after 25 years. Just last year, the Taiwan tax authority violated a court order and sold off real estate belonging to Tai Ji Men, shattering Dr. Hong's plans to build an international peace complex and qi gong academy.

How can I possibly recommend anyone to ally with Taiwan, when a corrupt tax authority is completely unaccountable to any of the branches of government and does not respect democracy, human rights, and the rule of law.

At this time, Taiwan needs allies and that is why the government must assert control over the corrupt tax authority and the first step must be to cease the illegal tax actions against Tai Ji Men.

Taxpayers' rights and spiritual movements in Taiwan

The 2016 Taxpayers Rights Protection Act should have solved the problems of unfair tax enforcement. It did not succeed completely, as the Tai Ji Men case continues to show.

*by Wu Ching-Chin**

* A paper presented at the Webinar "Tax Justice as Social Justice: The Tai Ji Men Protest in Taiwan," February 20, 2020



Tai Ji Men protests in Taiwan.

Although Taiwan's tax law seems to have improved in form after the enactment of the Taxpayer Rights Protection Act in 2016, in fact, there is still much room for improvement in the actual protection of people's rights.

First of all, when the National Tax Bureau issues a bill to a taxpayer, stating that the taxpayer needs to pay back taxes, whether the taxpayer is an individual or a business, normally the tax bill will not explain why the taxpayer needs to pay the bill. The tax bureau just cites legal provisions and demands the taxpayer to pay the bill according to the provisions, but the facts or evidence involved to justify its issuance of such a bill are not mentioned at all.

When taxpayers get such a tax bill, if they think they have already paid what they should pay, they have to bear the burden of proof and prove that they have already paid what they are supposed to pay. This is not logical because when the tax bureau accuses the taxpayers of tax evasion, the tax bureau should be the one that provides the facts and evidence to justify its claim. However, in most cases in Taiwan, taxpayers have to prove that they have paid their taxes, which is very problematic.

According to the Taxpayer Rights Protection Act I mentioned earlier, if the tax bureau wants a taxpayer to pay back taxes, or if it wants to impose penalties on a taxpayer for tax evasion, it is the tax bureau that needs to bear the burden of proof. This is clearly stipulated in the Taxpayer Rights Protection Act, but to this day, our tax authorities fail to follow the provisions.



Another image of the protests.

There is a classic example in this regard. That is the 25-year Tai Ji Men case, known as the "Tax Law 228 Incident." Please note it has lasted for "25 years!" A tax case normally will last for about ten years. If the case is not resolved, then another cycle will begin, and it will take another ten years. The Tai Ji Men case has gone through several cycles, and it is still not resolved.

This may sound completely unbelievable. How could this still happen in Taiwan? However, that is what actually happened. Twenty-four years ago, the Tai Ji Men case started because a prosecutor abused his power to prosecute Tai Ji Men and even accused them of raising goblins.

It is hard to imagine that a prosecutor could write such nonsense in his indictment, and then of course, the criminal decision completely acquitted the defendants. It was originally thought that Tai Ji Men's ordeal would be over. However, when the acquittal was confirmed in 2007, unexpectedly, Tai Ji Men was still tortured by an even more painful ordeal—the tax case, which has lasted for 25 years. And then last year, because our administrative court judge lacked professional tax knowledge, the case was not resolved.

In my opinion, the tax case is very simple. It is about a traditional custom of giving monetary gifts in the form of red envelopes to a master by his disciples to show their respect to the master. According to our tax law, the gifts were not taxable and did not have a tax problem. However, our administrative court recognized the red envelopes for five years as gifts, but treated the red envelopes for one year as taxable tuition of a cram school.

This is very strange, as the underlying facts of gift giving were the same. Surprisingly, the same court issued opposite decisions for different years. It recognized the red envelopes for the other years as gifts but treated the red envelopes for one year (1992)

as tuition of a cram school. It does not require professional legal knowledge to tell that this is problematic. Basically, it is not logical!

For the years I mentioned, Tai Ji Men won; however, this just sent the case back to square one because there are still some subcases pending in our administrative court, and the tax bureau still demands tax payments. The taxpayers are like being placed in a meat grinder.



Protesting the actions of the Administrative Enforcement Agency.

It saddens me that last year the enforcement agency carried out the enforcement action on the tax bill for the one year (1992) based on the court's final decision, ruling that the red envelopes in that year were tuition of a cram school. Earlier, I only mentioned the tax bureau's involvement in the case. The Administrative Enforcement Agency got involved too, and it carried out the enforcement action in August 2020. However, the Administrative Enforcement Agency and the National Tax Bureau failed to offer an accurate calculation for the alleged tax amount.

Regarding the seizure of property, the government just seized all the property belonging to Tai Ji Men in Taiwan. This is outrageous. Even if the tax bureau claimed that the seizure was based on a court decision, the government could only seize property whose value is equivalent to the alleged tax amount. However, the government seized all the property belonging to Tai Ji Men. This is in violation of the principle of proportionality of the Constitution. That is outrageous!

Frankly speaking, the tax bill was based on a wrong fact, and that was a wrong enforcement action. The Enforcement Agency could have stopped the enforcement action. However, in reality, there were bonuses for tax officers for collecting taxes, and there were bonuses for the enforcement officers, too. The enforcement action was carried out in August 2020. Surprisingly, in early 2020, two branches of the enforcement agency were discussing how to split the bonus for handling the Tai Ji Men case. That is

outrageous! What do the civil servants think of the people's property rights? Do they treat the people's property as something that enables them to make money?

This 25-year case, to a certain extent, serves as a magical mirror that reflects the problems in the legal and tax systems in Taiwan. Today, on this special occasion, it saddens me to talk about such a case. However, through this case, we allow the people of Taiwan and of the world to understand the problems of Taiwan's legal and tax systems. We need to continue to work hard to reform Taiwan's legal and tax systems for a brighter future.

Tax justice as social justice in Taiwan

Oral presentation at a webinar co-organized by Cesnur and HRWF

By Willy Fautré, Human Rights Without Frontiers

HRWF (20.02.2021) - The title of this conference is quite appropriate on this U.N. Day of Social Justice for enlightening the never-ending fight of Tai Ji Men for Justice. All the speakers who have preceded me have abundantly illustrated this reality that social justice includes tax justice.

For almost 25 years, Tai Ji Men association has been fighting in Taiwanese courts against false accusations of tax evasion but in fact its battle is mainly against a man misusing its judicial power, Prosecutor Hou Kuan-jen.

In April 1997, Dr Hong Tao-tze, the founder of the Tai Ji Men Qigong Academy, was indicted by Prosecutor Hou Kuan-jen for tax evasion. It took him ten years to be declared non-guilty. He was acquitted of all the charges on final appeal in July 2007.

In 2002, the Control Yuan, the nation's top watchdog body, investigated the management of the Tai Ji Men case by Prosecutor Hou, accused him of abuse of authority and referred his case to the Justice Ministry for sanctions.

According to the Control Yuan's report, Hou was guilty of

- violating the principle of confidentiality during the investigations,
- conducting the investigation on the basis of false evidence,
- carrying out searches on far-fetched grounds,
- freezing the defendants' property without any evidence of illicit gains,
- dealing with the case without using forensic evidence,
- and questioning defendants without first lawfully notifying their attorneys.

These were very serious charges.

The Prosecutor-General's Office took a lot of time to investigate Prosecutor Hou's case and we can reasonably suspect that it was on purpose. Indeed, this investigation could not be closed until 2010. The Prosecutor General then concluded that Prosecutor Hou could not be punished because according to the law, the ten-year period of his possible administrative responsibility had allegedly expired in June 2007.

On this Day of Social Justice, this denial of justice needed to be recalled and put back on the radar of the organizations which monitor the state of health of democracy and human rights around the world.

Several international experts decided to participate in the commemoration of the Day of Social Justice in Taiwan by bringing their support and their encouragements to all the dizi who have been fighting during that long crusade for justice in the last 25 years.

Massimo Introvigne, editor-in-chief of Bitter Winter, first shared some inspiring thoughts about the emergence of an enlarged concept of social justice, including a wide range of vulnerable groups such as religious and spiritual minorities which are arbitrarily persecuted by bureaucrats or institutions with vested interests. He then introduced several dizi who shared their experience with Tai Ji Men. They told about the benefits they experienced from the teachings of Tai Ji Men in their personal and professional life but also how much they suffered in their souls, in their minds and in their flesh from the persecution of Tai Ji Men. You have heard their courageous testimonies. These are inspiring, moving but also painful stories.

A book titled "Who Stole Their Youth?" has just been published. It is an invaluable source of information about the magnitude of the damage caused to Tai Ji Men and the dizi by evil forces because they chose to follow their conscience. Fighting for Justice is the right fight.

Karolina Maria Hess, from the University of Silesia in Katowice, stressed that while the freedom of conscience bill in Poland guarantees equality of religious and non-religious citizens, various communities are discriminated against in terms of legal status and taxation.

The Catholic church enjoys a privileged status with exorbitant tax exemptions and also uses its power to prevent new religious movements to be recognized as religious entities with tax advantages. The only option is then to register as a civil association but without any tax breaks, which only deepens the inequality.

Raffaella di Marzio, from LIREC in Italy, stressed that the power to tax involves the power to destroy. When a government doesn't like a spiritual or religious organization it could try to destroy it using the power to tax and this is the case with Tai Ji Men, she said.

However, she added that "When a government decides that an organization has a purpose that ought to be promoted, can provide a valuable service to society, but will not be, if burdened by the normal incidence of taxation, it may grant a tax exemption in order to foster the valued activity."

In democratic countries, the exemption from taxes enjoyed by religious organisations is a recognised principle and as Taiwan is recognized by the international community of nations as a democratic country, it has this power to correct a case of misuse of the judicial power.

Mario Marinov, professor at the South-West Neofit-Rilski University in Blagoevgrad, detailed the evolution of the financial relations between the state and churches in Bulgaria.

He stressed that religious groups can contribute to a positive development of the tax system, saying about Bulgaria "The Evangelical churches are active in the proposal of changes in the tax laws, which would make it possible for individuals who donate money to religious organizations to save on taxes over their donations."

Dr Ching-Chin Wu and **David Lin** must be hailed for their very strong and very well documented statements from a legal point of view about the outrageous, but unpunished, violations of the rule of law in the taxation case of Tai Ji Men.

Tai Ji Men's battle is not only for Tai Ji Men and its dizi. It is a battle for social justice for all the Taiwanese, for Taiwanese society and for the image of Taiwan on the international scene.

Tai Ji Men's voice and deeds have attracted many Taiwanese experts in legal and political matters as well as other victims of social injustice. Tai Ji Men is at the forefront of a civil movement for social justice that now goes far beyond its members and sympathizers as it concerns a wide range of victims across the country.

The consciences of those who in the Taiwanese society thirst for righteousness and social justice have been awakened and will not fade out any more.

I thank you for your attention.

Catholicism and Taiwan: A model of growing together

Taiwan has shown how society can benefit when ethnic and religious diversities are acknowledged and human rights are upheld

By Rock Ronald Rozario

Ucanews (17.02.2021) - <https://bit.ly/3bAzbgT> - On July 18 last year, Taiwanese President Tsai Ing-wen attended the installation ceremony of Archbishop Thomas Chung An-zu of Taipei in the nation's capital.

Besides greeting and posing for photographs with the new archbishop, President Tsai delivered a speech where she hailed the Church's century-long presence as having been vital for the development of Taiwan.

"Over the past few decades, the Church has helped Taiwan society in so many ways and at so many levels that it is impossible to describe them in a few words or a few days," Tsai said.

The gesture of amity and solidarity from the outspoken leader had political connotations, most likely aimed at communist China some 160 kilometers away, where Christians and other religious minorities are persecuted in a strikingly contrasting sociopolitical scenario. The nation's first female president has recently enraged Chinese authorities by supporting the pro-democracy movement in Hong Kong and by offering a haven to victims of the former British colony's draconian national security law.

Taiwan is a sovereign, democratic nation even though it has never officially declared independence, but China still considers Taiwan as one of its provinces and has threatened to annex it militarily. It does not have sovereign status at the United Nations, at the behest of China, yet it has diplomatic relations with 14 countries and maintains unofficial and economic relations with some 47 states. The Vatican is the only European state to have diplomatic ties with Taiwan while the United States is its strongest ally.

Taiwan has expressed disquiet over a secretive Vatican-China deal signed in 2018 over bishop appointments, and it has warned the Holy See against cozying up to a communist regime that violates religious and human rights.

In the Republic of China, as Taiwan is officially known, Christianity has become very much part of national life in a country that embraces diversity of faiths and ethnicities for the common good and integrated development.

About 4 percent of Taiwan's nearly 24 million-strong population are Christians, while Buddhists make up about 35 percent, Taoists 33 percent and non-religious about 19 percent.

Catholic missionaries first arrived in Taiwan in 1626 when six Dominican priests led by Father Bartolome Martinez joined a Spanish expedition team. The island, then called Formosa, was under the Dutch East India Company and was inhabited mostly by Taiwanese aboriginals.

Education, Conscience and Tax Justice: Reflecting on the Tai Ji Men Case in Taiwan

Oral presentation at a webinar co-organized by Cesnur and HRWF

By Willy Fautré

HRWF (31.01.2021) - The title of this conference "Education, Conscience and Tax Justice" is quite appropriate for Tai Ji Men's never-ending fight for Justice, and all the speakers who have preceded me have abundantly illustrated the content of the book "Who Stole Their Youth?" which has just been launched. I will not repeat or summarize what they have just said because their testimonies and analyses were sufficiently explicit. I will rather focus on the message that Tai Ji Men has sent to the world through its 24-year-long battle.

Conscience is what characterizes our human nature. Human beings are the only living beings on earth that have awareness of good and evil. This feature constantly needs to be preserved, nurtured and developed through space and time. Yet, this can only be achieved through education. Moral values are the blood that irrigates the minds of human beings. Family, school, religious and philosophical movements are the arteries and veins through which the blood of spiritual values can give oxygen to the human conscience and make it grow.

This is what Tai Ji Men has been doing for decades: teaching and training the dizi to live according to their conscience and their spiritual values, whatever the price they must pay, and never to compromise. Integrity, dignity, respect, compassion, love and peace are at the heart of their values and of their lives.

Tai Ji Men's teachings make the dizi aware of good and evil.

Tai Ji Men's teachings are the blood that irrigates the souls of the dizi.

The best ambassadors of Tai Ji Men's teachings to the outside world are the dizi because they are the living testimonies that their spiritual values can regenerate individuals and society.

However, to fight for the well-being of people also means to fight against evil forces. One of those evil forces that Tai Ji Men has been facing for two decades and a half is the National Taxation Bureau (NTB) and its ally Prosecutor Hou, nicknamed the "Judicial Rambo".

Quite a number of Taiwanese speakers before me have already exposed the circumstances and the details of the war waged by the NTB and Prosecutor Hou against Tai Ji Men in violation of the foundations of democracy, the rule of law and human rights. Dizi have courageously testified about their sufferings for following their conscience. A book titled "Who Stole Their Youth?" has just been published. It is an invaluable source of information about the magnitude of the damage caused to Tai Ji Men and the dizi by evil forces because they chose to follow their conscience.

Fighting for Justice is the right fight.

Massimo Introvigne stressed in his introductory remarks that the followers of Tai Ji Men had learnt in the hard way that "if they did not fight for their rights themselves, nobody would do it for them," but they have been courageously doing it. Some were not even born when the denial of justice started while others have died in the meantime, sometimes prematurely, because of the intensity of the ordeal.

Christine Mirre from the French NGO CAP/ Freedom of Conscience has shared with you the experience of four religious groups in France which were blacklisted by the French state and subsequently persecuted for years by the tax administration. All of them won their cases but the most dramatic one concerned Jehovah's Witnesses as they had to fight for a decade in domestic courts and several more years in the European Court of Human Rights to obtain Justice: the reimbursement of 4 million EUR unduly charged by the French state.

Boris Falikov commended the dizi for fighting for Justice. From his experience in Russia, he noted that behind the persecution of minority religious or belief groups there are always anti-cult activists. He also denounced the false accusations of tax evasion routinely used by state bodies to isolate an 'undesirable' group from the rest of society and bully it to its destruction.

Marco Respinti stressed in his remarks introducing the roundtable that "the space reserved to freedom of religion or belief is like a no-fly zone that a state should not violate because the result is always disputable and usually bad." In the case of Tai Ji Men, the state in Taiwan has crossed the red line with the tragic consequences that we know.

For almost 25 years, Tai Ji Men has been fighting against evil forces and has chosen not to compromise with them.

It would have been easy to pay a modest fine and hereby get rid of a burdensome and never-ending judicial battle. Tai Ji Men has refused to follow the apparently easy road and has chosen to follow its conscience. Tai Ji Men had not cheated with Taiwan's tax administration. There was therefore no other choice than to refuse to admit any non-existing wrongdoing and any supposed guilt.

By just paying an illegal tax and a small fine,

Tai Ji Men would have recognized its alleged guilt,

it would have lied,

it would have committed perjury,

it would have denied itself,

it would have lost its face and its credibility for ever,

it would have sold its soul,

it would have offered a total victory on a golden plate to the evil forces which want to weaken and destroy it.

Tai Ji Men preferred to spend the necessary time, energy and financial means for Justice whatever the cost. Justice not only for themselves but for all those who are victims of the harassment of the tax administration.

Tai Ji Men's battle is not only for Tai Ji Men and its dizi. It is a battle for the well-being of all the Taiwanese, for Taiwanese society and for the image of Taiwan on the international scene.

Tai Ji Men's voice and deeds have attracted many Taiwanese experts in legal and political matters who have joined their voices to its fight for democracy, the rule of law and human rights.

Tai Ji Men's education program raises and awakens the consciences of those who thirst for righteousness.

This conference "Education, Conscience and Tax Justice" and the book "Who Stole Their Youth" perfectly reflect the battle for Justice fought by Tai Ji Men and the dizi. In the fire of oppression, they have shown an unshakeable faith in their values and they have passed this torch to the next generation.

International forum on the eve of Taiwan's Judicial Day

HRWF's address by Willy Fautré, director

HRWF (21.01.2021) - Thank you for giving me the floor on this important judicial day in Taiwan. I'm assuming that quite a number of people in Europe and North America watching this conference may not know the history of the Judicial Day commemorated in Taiwan. The origin of the Judicial Day goes back to the time of the Republic of China before the Communist Party took over in 1949. The Judicial Day dates back to the 11th of January 1943, when the Republic of China recovered sovereignty of its judicial system through a treaty with the United States and the United Kingdom, which ended the extraterritoriality of their national judicial system in China. This historical day is particularly meaningful for all Chinese and provides an opportunity for bar associations, human rights NGOs, and all citizens in Taiwan to push their government for judicial reform.

Along these lines, another anniversary was commemorated two weeks ago in the United Kingdom: the martyrdom of Thomas Becket, Archbishop of Canterbury 850 years ago. Thomas Becket was forced to forfeit all his property and flee the country because he dared defy the king in a matter that would have made the church subservient to the state. Years later, after the intervention of the Pope, Thomas Beckett was allowed to return to England. However, he continued to resist the King's oppressive interference in church affairs. And finally, the king had had enough of Thomas Beckett's defense of religious faith, and reportedly exclaimed, "Will no one rid me of this meddlesome priest?" This statement led to the assassination of Thomas Beckett, by knights of the king in the Cathedral of Canterbury.

The fate of Tai Ji Men presents some similarities with the ordeal of Thomas Beckett. Tai Ji Men also followed its conscience when the state of Taiwan started to persecute this movement through the National Tax Administration in the early 1990s. Tai Ji Men believed in the rule of law, and successfully challenged in the courts the state's attempts to force it to pay undue taxes.

Taiwanese citizens need safeguards against abuses of the law by the state - its administrations and its public servants. According to public polls, they feel that they are not protected, and their perception of the judiciary is rather negative.

In July 2019, the Judicial Yuan released the results of a judicial public opinion survey. Surprisingly, only 27% of the public were satisfied with the judicial system. Those who

were dissatisfied were in the majority. According to theglobaleconomy.com, which publishes an annual country ranking about the state of the rule of law, Taiwan was ranked 28 out of 193 countries in 2019. However, laws can be good in Taiwan, but if law enforcement officials do not act in accordance with procedural justice and abuse their power, the state administrations and a deficient judiciary can cause suffering to the people, the deprivation of liberty and property. In the Tai Ji Men case, the problem was the tax administration and a prosecutor.

In the late August 2020, Taiwan's National Taxation Bureau arbitrarily seized and auctioned properties that belonged to Dr. Hong, Tao-Tze, the founder and the spiritual leader of the Tai Ji Men. This intervention was allegedly due to tax bill dating back to 1992. Despite this bill having been successfully contested through Taiwanese courts, the latest move of the taxation bureau fits a 24 yearlong pattern of prejudice against Tai Ji Men and its spiritual leader. It is also a likely retaliation for several previous tax cases concerning Tai Ji Men that the taxation bureau lost in courts. Some suspect there was a profit-making objective behind this auction. First, officers of the National Tax Bureau normally receive a bonus based on the taxes they have collected. Second, officers of the Enforcement Agency also received a bonus from the enforcement results of the auction. And finally, government officers involved in the Tai Ji Men case, both at the National Tax Bureau and the Enforcement Agency received a bonus from handling the case. Some scholars suspect that the case against TJM was fabricated because of all these alluring bonuses.

The case of Tai Ji Men highlights the need for reform in the Taiwanese judicial system, especially the administrative litigation system. Our first recommendation at Human Rights Without Frontiers is to annul the bonus system as it creates incentives that can lead to undue fiscal and judicial harassment. Our second recommendation is to sanction those in state administrations and the judiciary, who are found to be negligent or to have abused their power.

And thank you for your attention during my presentation.

See the video extract of this forum: https://youtu.be/5ZF_txFLnNs

See Bitter Winter's press release
<https://bitterwinter.org/taxes-legal-reform-and-freedom-of-belief/>

Tai Ji Men: Arbitrary auction, fabricated case, illegal arrest of Ms Huang

HRWF (05.01.2021) - On 10 December, Human Rights Day, CESNUR (Center for Studies on New Religions) and HRWF (Human Rights Without Frontiers) held a press conference online to launch a White Paper titled "Justice Denied: The Tai Ji Men Case in Taiwan", an in-depth report by independent experts on a crucial issue: the judicial, administrative and fiscal bullying of a peaceful and law-abiding group rooted in esoteric Taoism. This 24-year-long arbitrary persecution through the government's power led to some dramatic events in the last few months.

In late August 2020, disregarding due process, Taiwan's Administrative Enforcement Agency (under the Ministry of Justice) and 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.

This forcible intervention of the Enforcement Agency and Taxation Bureau was allegedly due to a tax bill dating back to 1992, despite this bill having been recognized as an unjustified tax disposition by Taiwanese courts.

Some suspect that there was a profit-making objective behind this auction.

The auction, a lucrative business for some

Indeed, officers of the National Tax Bureau normally receive a bonus based on the taxes they collected.

Officers at the Enforcement Agency also receive a bonus from the enforcement results of the auction.

Additionally, government officers involved in the Tai Ji Men case both at the National Tax Bureau and the Enforcement Agency received a bonus from handling the case.

It is because of all these alluring bonuses that some scholars suspected that Tai Ji Men's case was a deliberately fabricated case.

One of the bureaucrats that Tai Ji Men suspects of abuse of power is Lee Gui-fen, Chief Enforcement Officer of Hsinchu Branch of Administrative Enforcement Agency, under the Ministry of Justice. This suspicion is supported by a document with Lee Gui-fen's seal that outlines the bonus allocation of credits for job performance from enforcing the auction of Tai Ji Men's properties before the official announcement of the auction had been publicised.

The demonstration and arrest of Ms Huang

On 19 September 2020, a volunteer for the Legal and Tax Reform League and Tai Ji Men member, Ms Huang, used her right to freedom of expression guaranteed by the Constitution of Taiwan to question and denounce the lucrative nature of this auction. She was about to peacefully promote taxpayer's rights on the street with others while holding a sign with Lee Gui-fen's name on it when she was surrounded by several police officers. She hadn't even raised the sign yet.

The officers stopped the demonstration when it just started. Without any justified reason, they demanded that Ms Huang present her ID.

When other volunteers asked whether they were in a restricted area where individuals are prohibited from holding signs promoting their ideas and why they were questioning Ms Huang, the police did not respond. Instead, they asked that everyone show their IDs and ordered the volunteers to leave. They also threatened that anyone recording the scene to protect their own rights would be questioned or detained in the police station for three hours. By disrupting the voluntary and peaceful promotion of taxpayer's rights, the authorities deprived these individuals of their right to freedom of assembly and freedom of speech.

The volunteers finally cooperated and provided their IDs. The police officers checked them and didn't take any further action against Ms Huang. Thirty minutes later, the police officers surrounded Ms Huang again while she no longer had the sign with Lee Gui-fen's name on it. However, several police officers searched the bag belonging to another volunteer without a warrant or her consent. One of the police officers discovered a poster with Lee Gui-fen's name on it, forced Ms Huang to hold it visibly and called her a criminal. Moreover, even when Ms. Huang and other volunteers asked what crime Ms. Huang had committed, the police did not tell her at all, and they arrested her directly. This obviously violates the provisions of Taiwan's Criminal Procedure Act: when arresting an offender, the police must clearly inform her of the law she violated. Later, the police officers argued that the volunteers went to an area near the residence of a civil servant,

Lee Gui-fen, to slander her by name, which was endangering the personal safety of her family members. Although the volunteers didn't know where Lee Gui-fen lives and this accusation was all wrong and unfounded, when arresting her, the police declared to Ms Huang that Lee Gui-fen had already pressed charges against her and that Ms Huang was caught red-handed.

According to the Criminal Procedure Act of Taiwan, an accuser must go to the police station to complete a record of complaint before she can formally file a complaint. On the day of the 19 September Incident, the director of Zhubei Police Department and the director of Liu-Jia Police Station said that Lee Gui-fen had already filed a complaint on 18 September. However, Ms Huang passed by the place on 19 September and decided on a whim to join the group to hold a sign. If Lee Gui-fen had already filed a complaint on 18 September, how could she have foreseen that Ms Huang would hold a sign at the place on 19 September? The deputy director of the Liu-Jia Police Station later changed his statement and said that on 19 September, when the police saw the sign that Ms Huang was holding, they called Lee Gui-fen to ask if she would like to file a complaint. Lee Gui-fen said that she wanted to file a complaint, so they arrested Ms Huang. When questioned by the County Council, Hsinchu County police chief also changed the police's statement and said that Lee Gui-fen filed the complaint on 19 September. The inconsistent statements were obviously an attempt to cover up the fact of illegal arrest.

Ms Huang was taken to the Liu-Jia police station in Zhubei by more than a dozen police officers without being informed of the charges against her until the investigation.

The following day, the Zhubei Police Station published a press release claiming that "Tai Ji Men, in the disguise of a tax reform group, protested near the residence of the Chief Enforcement Officer of (Hsinchu Branch of) the Administrative Enforcement Agency, damaging the public officer's reputation and endangering the safety of her family. Such an approach crosses the legal red line and will be cast aside by the people of the nation." This statement, with an improper personal subjective comment, was intended to mislead the public to believe that the person holding the sign was allegedly intimidating a civil servant. This press release also used emotional language to accuse the Legal and Tax Reform league and Tai Ji Men.

Who is Ms. Huang?

Ms Huang is not a troublemaker. She had never been stopped or arrested by the police before this incident. She did not threaten national security nor disturb public order on 19 September.

Ms Huang is an ordinary Taiwanese citizen. She is 60 years old. She is married and has two children. She has been a housewife for her whole life. She has been passionate about volunteering for environmental protection in schools and her community. She was also praised by the Taoyuan City government and has been a member of Tai Ji Men for 29 years.

At the police station and the prosecutor's office

During the interrogation at the police station, Ms Huang was treated with complete disrespect. She was accused of publicly defaming a public servant, Lee Gui-fen.

In the meantime, a group of protesters gathered outside the police station. One of them, Dr. Tze-Lung Chen, former professor of law at National Taiwan University, repeatedly asked why they had arrested Ms Huang. The police refused to answer, claiming they could not comment on an ongoing prosecutorial investigation despite it only being a police investigation. Professor Chen accused the police officers of abusing their power and urged them to release Ms Huang as there was no written complaint of her alleged defamation or intimidation.

However, instead the police transferred her to the Prosecutor's Office. With no regard for her age nor physical and mental state of health, she was deprived of her freedom and interrogated for nearly eight hours in the police station and prosecutor's office. She was not released by the Prosecutor until 1 am and the prosecutor imposed a restriction on her residence.

During the interrogation, many angry volunteers wanted to press charges against the police for illegally arresting Ms Huang, but the prosecutor refused to accept them.

The arrest caused immense mental and physical distress for Ms Huang. After hours of interrogation, first at the police station and then at the Prosecutor's Office, she fainted and was sent to hospital. A doctor there diagnosed her with acute stress and trauma syndrome.

Conclusion

Taiwan has the reputation of being a democratic country. Articles 11 and 14 of the Constitution of Taiwan guarantee the freedom of speech and assembly. Additionally, it is a fact that enforcement officers get a bonus for enforcing an auction; it is not something fabricated out of thin air. And the public are entitled to question how much bonus they get. As such, Ms Huang's sign was legally protected by the Constitution. It read: "Lee Gui-fen, chief enforcement officer of the Hsinchu Branch of the Administrative Enforcement Agency, how much bonus did you get from handling the Tai Ji Men case? NT\$100,000? NT\$1 million? Or NT\$10 million? Give it back!!!".

In this case, the Taiwanese authorities failed to behave democratically, failed to further investigate illegal officials and instead abused their power to restrict personal freedom and silence citizens.
