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political, economic, social and cultural rights,
including the right to development**

Written statement submitted by Coordination des Associations et des Particuliers pour la Liberté de Conscience, a non-governmental organization in special consultative status*

The Secretary-General has received the following written statement, which is circulated in accordance with Economic and Social Council resolution 1996/31.

[23 May 2026]

* Issued as received, in the language of submission only.

The Misuse of Tax Systems Against Spiritual Communities and the Two Covenants

Coordination des Associations et des Particuliers pour la Liberté de Conscience (CAP LC) submits this statement to draw the attention of the Human Rights Council to a global pattern of concern: the misuse of taxation as a tool to target, stigmatize, or weaken spiritual and religious minorities. Although taxation is a legitimate instrument of public administration, it becomes a human rights issue when it is selectively applied, used to punish unpopular groups, or weaponized to achieve objectives unrelated to fiscal policy.

This problem is not confined to one region. In Europe, the European Court of Human Rights has repeatedly intervened when fiscal measures were used to discriminate against minority religious or spiritual movements. France, in particular, has been condemned for imposing disproportionate or arbitrary tax burdens on groups it labeled as “cults,” a term without legal definition but with significant stigmatizing power. These judgments reaffirm that taxation cannot be used as a substitute for criminal law, nor as a means to suppress freedom of religion or belief.

In Australia, similar concerns have emerged regarding the ongoing Inquiry into “cults” conducted by the Parliament of Victoria. Public discussions surrounding the Inquiry have included proposals to remove tax exempt status from religious or spiritual groups that are socially stigmatized or politically unpopular. Such proposals risk creating a precedent in which fiscal policy becomes a mechanism for ideological control, rather than a neutral administrative tool. The possibility that tax exemptions may be withdrawn not for financial misconduct but for contested labels raises serious questions under Articles 18 and 26 of the ICCPR.

These international examples illustrate a broader trend: when states or public institutions adopt stigmatizing narratives about minority spiritual groups, taxation becomes one of the easiest instruments through which discrimination can be operationalized. Unlike criminal prosecutions, tax measures can be imposed quickly, often without prior judicial review, and may have devastating consequences such as property seizures, forced auctions, or restrictions on movement. The cumulative effect is to undermine the rights to freedom of religion or belief, freedom of association, due process, and equal protection of the law.

In this global context, CAP LC also wishes to draw attention to the situation on the island of Taiwan. Although the island of Taiwan is not a member state of the United Nations, it has voluntarily incorporated the ICCPR and ICESCR into its domestic law and undergoes periodic reviews by independent experts. During the most recent review, several civil society organizations submitted detailed documentation showing how taxation has been used in ways that disproportionately affect spiritual and cultural communities. Among the cases presented, the Tai Ji Men case stands out as one of the most thoroughly documented and long lasting examples of such misuse.

For thirty years, the Tai Ji Men community has faced tax bills that courts have repeatedly found unfounded. Five of the six tax years involved were corrected to zero, and the Supreme Court confirmed that the monetary gifts offered by disciples to their Shifu (Grand Master) were non taxable. Despite these rulings, the tax authorities continued to issue new assessments and ultimately seized and auctioned land intended for spiritual purposes. The Control Yuan, the island’s highest supervisory body, has recognized the case as a major human rights concern. Scholars and international observers have described it as emblematic of deeper structural problems: the lack of effective remedies, the absence of judicial oversight in administrative enforcement, and the vulnerability of spiritual minorities to bureaucratic abuse.

The recent ICCPR–ICESCR review acknowledged only one aspect of these concerns: the disproportionate and difficult to appeal travel bans imposed on individuals accused of tax evasion while their cases are still pending. Paragraph 115 of the Concluding Observations

rightly stresses that such restrictions must be proportionate, individually assessed, and subject to judicial review. CAP LC welcomes this clarification. However, other issues raised by civil society—such as the endless cycle of recalculated tax bills, the structural deficiencies of administrative courts, and the discriminatory impact of tax enforcement on spiritual groups—were not addressed in the review outcome.

When taxation is used as a tool of discrimination, the resulting harm is not merely financial. It affects the ability of communities to gather, transmit their traditions, maintain places of worship, and exist without fear of arbitrary state interference. It also undermines public trust in institutions and erodes the rule of law.

CAP LC respectfully urges the Human Rights Council to reaffirm that taxation must never be used as a weapon against minority spiritual or religious groups. States should ensure that fiscal policies are applied neutrally, based on objective criteria, and subject to effective judicial oversight. Property seizures, forced auctions, and travel bans must comply with the principles of necessity and proportionality. Administrative remedies must be accessible and effective. Above all, spiritual and cultural communities—whether in Europe, Australia, the island of Taiwan, or elsewhere—must be protected from discriminatory fiscal practices that threaten their existence and violate their fundamental rights.

The Human Rights Council has consistently emphasized that freedom of religion or belief includes the right of individuals and communities to manifest their beliefs without coercion or discrimination. CAP LC respectfully calls on the Council to monitor the global misuse of taxation against spiritual minorities and to remind all states of their obligations under international human rights law.
