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and Programme of Action**

Joint written statement submitted by Citoyens en action pour la démocratie et le développement, Coordination des Associations et des Particuliers pour la Liberté de Conscience, non-governmental organizations 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.

[10 August 2026]

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

Minorities and the Long Road to Justice After Authoritarianism

Citoyens en action pour la démocratie et le développement (CADD) and Coordination des Associations et des Particuliers pour la Liberté de Conscience (CAP-LC) submits to the Council a reflection on how victims of state violence continue to seek redress when truth emerges slowly and procedural limits close too quickly.

Across continents, societies that have moved beyond authoritarian rule confront a recurring dilemma. Victims of past state violence often discover that the transition to democracy did not end their struggle for justice. Truth emerges gradually, archives open in fragments, witnesses speak only when fear recedes, and historical reconstruction proceeds step by step. Yet legal systems frequently impose rigid temporal boundaries that prevent victims from presenting new evidence once a statutory window has closed. The result is a profound tension between the slow rhythm of truth and the fast rhythm of procedural deadlines.

This tension is visible in countries that experienced dramatic political ruptures. Rwanda offers a stark example. The genocide of 1994 was followed by years of instability, and many abuses committed after the genocide fell outside the temporal scope of transitional mechanisms that focused exclusively on the events of that year. Latin America presents similar patterns. Several states limited transitional justice to the years of military dictatorship, even though violence, disappearances, and unlawful repression continued during the early democratic period. Victims who suffered after the official end of authoritarian rule often found themselves excluded from truth commissions and unable to seek redress because their cases were deemed outside the accepted historical frame.

These situations reveal a structural problem. Transitional justice mechanisms frequently define a closed period of past abuses, while administrative and judicial systems impose short limitation periods for more recent violations. Victims of authoritarian-era crimes may be told that their claims are too old. Victims of post-authoritarian abuses may be told that their claims are too recent and should have been filed within a narrow window. Both groups face the same obstacle: the law closes its doors before truth has fully emerged.

Human rights scholars have long argued that this approach contradicts the nature of state violence. Authoritarian regimes conceal evidence, destroy files, and intimidate witnesses. New facts often surface only decades later, through declassification, deathbed testimonies, or the discovery of previously unknown records. Limitation periods that expire before these facts appear create an institutional paradox. Victims are asked to prove their case within a timeframe controlled by the very state that committed the violations and withheld the evidence.

This paradox has led several democratic states to adopt special mechanisms that allow reopening cases when new evidence emerges, regardless of how much time has passed. Courts in the United States vacated wartime convictions of Japanese Americans forty years after the internment, once suppressed intelligence reports were uncovered. Germany recognized that administrative acts violating fundamental rights during the Nazi and East German periods were void from the beginning and could be revoked without invoking legal certainty. Canada addressed abuses in indigenous residential schools through a national process that did not rely on ordinary limitation rules. These examples show that justice can be pursued even when decades have elapsed, provided that the legal system acknowledges the particular nature of state violence.

In this global context, CADD and CAP LC wishes to draw attention to the situation on the island of Taiwan. The island is not a member of the United Nations, yet it has voluntarily incorporated the ICCPR and ICESCR into domestic law and undergoes periodic reviews by independent experts. During the most recent review, civil society organizations documented how certain administrative practices continue to affect victims of past abuses, including those whose cases originated in the post-authoritarian period and even more recently.

Among these cases, the Tai Ji Men case remains one of the most emblematic. The events began in 1996, several years after the end of martial law and the lifting of authoritarian structures. The community faced criminal charges that were later dismissed, and the Supreme Court confirmed that the monetary gifts offered by disciples to their Master (Shifu) were non-taxable. Five of the six tax years were corrected to zero. Yet one disputed year remained, and administrative authorities continued to issue new assessments, nationalize land intended for spiritual purposes, and maintain enforcement measures that civil society organizations have described as discriminatory and disproportionate.

New evidence has emerged over time, including testimonies and official findings that cast doubt on the legality of the original administrative actions. Despite this, authorities have invoked strict limitation rules to prevent reopening the case. Even though key evidence emerged long past the 5-year deadline, it could not be introduced because the 5-year statute of limitations for a retrial under the Administrative Litigation Act had already expired. This situation illustrates how procedural limits can prevent victims of post-authoritarian abuses from obtaining redress, even when the underlying acts were found to be unfounded or illegal.

We respectfully submits that transitional justice and the revision of clearly abusive cases should not be confined to the years of authoritarian rule. Abuses committed during a democratic period deserve equal attention, particularly when they stem from institutional practices inherited from the past. Limitation periods should not bar victims from presenting new evidence that emerges through declassification, witness testimony, or new findings. Administrative agencies should have a duty to revoke illegal acts *ex officio* when substantive justice requires it, and victims should have an enforceable right to petition for redress when new facts come to light.

The Human Rights Council has consistently affirmed that justice for victims of state violence requires accessible remedies, effective oversight, and a commitment to truth that does not expire. CADD and CAP LC calls on the Council to encourage states to adopt legal frameworks that allow reopening cases involving severe human rights violations, regardless of when new evidence emerges. Victims of authoritarian-era abuses and victims of post-authoritarian abuses share the same need: a path to justice that remains open until truth is fully known.

The experience of the island of Taiwan, and the unresolved situation of Tai Ji Men, demonstrate that transitional justice is an ongoing process. It requires legal systems that recognize the slow emergence of truth and the enduring impact of state violence on individuals and communities.
