

Tai Ji Men and the Tai Ji Men Case: Politics Versus Spiritual Minorities

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ABSTRACT: The paper presents Tai Ji Men and its activities in promoting the Movement of An Era of Conscience at the International Day of Conscience, which the United Nations eventually included in their list of days of observance in 2019. In its second part, it discusses how the Tai Ji Men program for a “culture of love and peace” fits the United Nations’ goals for sustainable development. The third part offers a short introduction to the Tai Ji Men case, i.e., to the conflict started in 1996 and still going on in Taiwan between a part of the local judicial and tax administration and Tai Ji Men.

KEYWORDS: Tai Ji Men, Hong Tao-Tze, Movement of An Era of Conscience, ANEOC, International Day of Conscience, Tai Ji Men Case.

Tai Ji Men is an ancient *menpai* (similar to a “school”) of *qigong*, martial arts, and self-cultivation, organized as an international non-profit cultural and spiritual organization. The culture of Tai Ji Men is deeply rooted in the wisdom of Taoism. In response to a calling to bring both physical and spiritual health to modern society, the contemporary *Zhang-men-ren* (grandmaster) of Tai Ji Men, Dr. Hong Tao-Tze, also called its *shifu*, established Tai Ji Men Qigong Academy in 1966, and successively founded academies in both Taiwan and the United States.

I will discuss in this paper three different but related issues. The first is the background of the Movement of An Era of Conscience (ANEOC) and the United Nations International Day of Conscience (April 5) promoted by Tai Ji Men. The second is Tai Ji Men’s action and mission to promote a culture of conscience for love and peace in the world. The third is the so-called “Tai Ji Men case” as a case study of problems involving freedom of religion and belief (FORB).

In 2014, Tai Ji Men Qigong Academy, the Association of World Citizens (AWC), and the Federation of World Peace and Love (FOWPAL) jointly launched the global Movement of An Era of Conscience (ANEOC).

The initiator of the movement, Dr. Hong Tao-Tze, the *Zhang-men-ren* of Tai Ji Men and president of FOWPAL, stated, “Kind intentions and good hearts are the positive energies necessary to safeguard the earth’s sustainable development” (ANEOC 2021).

In response to the United Nations SDG (Sustainable Development Goals) Four, at the 66th United Nations DPI/NGO (Department of Public Information / Non-Governmental Organizations) Conference in Gyeongju, South Korea, in 2016, Dr. Hong delivered a speech, “Hope for Global Citizens: Conscience, Education and Culture,” contending that conscience, culture and education are the three crucial elements for sustainable development. He believes that good culture enables good education; in turn, good education nurtures the culture of good virtues. When quality education and culture are nourished with conscience, true global citizens will be cultivated and a sustainable future achieved, facilitating the attainment of the 2030 Agenda (Hong 2016).

In February 2019, Dr. Hong and members of FOWPAL launched a global endorsement campaign for the Declaration of the International Day of Conscience at the United Nations in New York City. The initiative was praised by officers of the United Nations and the heads of state of several countries, and eventually led the U.N. General Assembly to proclaim April 5 as the “International Day of Conscience,” the 166th U.N. day of observance (United Nations General Assembly 2019). After years of efforts, as of April 5, 2021, which was the second International Day of Conscience, the Declaration of the International Day of Conscience has been signed and recognized by people from more than 195 countries.

Over the years, Dr. Hong and Tai Ji Men *dizi* (disciples) have visited over 300 cities in 101 countries to promote the ANEOC movement and the International Day of Conscience through multiple interactive events such as cultural exchanges, ringing their Bell of World Peace and Love, “wisdom dialogues,” participation in many U.N. events as a non-governmental organization, including the 2002 World Summit on Sustainable Development in South Africa, and the 2012 Rio+20 U.N. Conference on Sustainable Development in Brazil, forum announcements, the promotion of the Declaration of the International Day of

Conscience, and so on, which have received the support of many international heads of state and leaders.

The ANEOC movement is a lifelong education for world citizens, in line with United Nations Sustainable Development Goal 4 and Goal 17 partnership for all (United Nations Department of Economic and Social Affairs, Division of Sustainable Development Goals 2022).

Through practical actions, the ANEOC movement aims to raise the conscience of citizens and develop a conscience-based culture of education for society that starts from the individual, in order to achieve a pro-ecological and spiritual environment and enhance people's spiritual health. Conscience, human rights, and sustainable development are closely connected. The core concept of sustainability is that it must provide opportunities for anyone, anywhere, at any time, to live with dignity in the society in which they live.

It is undeniable that in a turbulent international situation, people's rights are extremely vulnerable, even in democratic countries. While Tai Ji Men's *shifu* and *dizi* are committed to love and peace, they are also suffering from a 25 year-long human rights persecution involving legal and tax violence and violation of freedom of religious or belief (Tan, Ding, and Huang 2016). Taiwan is known as the country of democracy and freedom in Asia. Yet, what happened to Tai Ji Men is quite ironic and may even seem unbelievable.

The Tai Ji Men Case has been discussed at a side event of the International Religious Freedom (IRF) Summit in Washington D.C. in July 2021. Ambassador Sam Brownback and Dr. Katrina Lantos Sweet, the co-chairs of the IRF Summit, both expressed their concerns about the Tai Ji Men case (Introvigne 2021). In the following part of my paper, I will take Tai Ji Men case as a case study of FORB problems.

On December 19, 1996, Taiwan governmental officers carried out a politically motivated crackdown on various religious movements. Prosecutor Hou Kuan-Jen led hundreds of armed police officers on an unwarranted search at all Tai Ji Men Qigong Academy branches and at private residences of several Tai Ji Men *dizi*. Subsequently, the *Zhang-men-ren* of Tai Ji Men and his wife, and two *dizi*, were detained for several months (Tan, Ding, and Huang 2016; Jacobsen 2020).

Prosecutor Hou charged the defendants with both fraud and tax evasion. The case was then forwarded to the National Tax Bureau (NTB), which issued tax bills

for the alleged tax evasion. The NTB did not carry out the investigation required by its statutory duty, nor waited for the decision of the criminal court to ascertain the nature of the income; it issued heavy tax penalties for tax evasion for years 1991–1996, simply based on the indictment (Jacobsen 2020; Chen, Huang, and Wu 2021).

Since Tai Ji Men Qigong Academy was established in 1966, the *Zhang-men-ren* of Tai Ji Men, Dr. Hong, has never been taxed by the NTB for its activities. Additionally, the Ministry of Education already explained that Tai Ji Men is not a cram school, contrary to what Prosecutor Hou argued. Why should these six years be treated differently because of the action by Prosecutor Hou?

On July 13, 2007, the Supreme Court found Tai Ji Men not guilty of fraud, nor of tax evasion or violation of tax codes. The Supreme Court also determined that the “red envelopes” given by his disciples to the *shifu* were gifts by nature and were tax-free income under the Income Tax Act (Taiwan). In 2019, although the NTB corrected five of the six years of the taxes it had assessed to zero, it still violated the principles of consistency and equality by maintaining the tax bill for the year 1992 only, treating the 1992 income as an alleged cram school tuition.

Over 25 years, Tai Ji Men has followed legal procedures to seek administrative remedy. In 2010, at a public hearing in the Legislative Yuan, the Ministry of Finance promised to revoke the tax bills and withdraw their enforcement within two months. However, the tax bills continued to be issued in violation of the promise (Jacobsen 2020; Chen, Huang, and Wu 2021).

In 2011, the Executive Yuan held an inter-ministerial meeting and resolved to revoke the tax bills if a survey among Tai Ji Men *dizi* would show that the red envelopes given to the *shifu* included gifts (rather than tuitions). After a two-month survey, even though 7,401 answers from Tai Ji Men *dizi* all confirmed that they were indeed gifts, the NTB refused to accept the survey results, and continued to issue ill-founded tax bills to Tai Ji Men (Tan, Ding, and Huang 2016, 199–209).

After that, the unjustified 1992 tax bill was transferred to the Administrative Enforcement Agency for enforcement, resulting in the auction and confiscation of sacred land belonging to Dr. Hong and Tai Ji Men by the government in August 2020.

Why did this happen, and the Tai Ji Men case lasted for more than 25 years? Why is such a contradictory taxation penalty allowed? How could the NTB forcibly take Tai Ji Men's land into national ownership?

The Tai Ji Men case has become a human rights indicator case study in freedom of religion and beliefs, and human rights in Taiwan. Many scholars from all over the world have raised their voices in support of Tai Ji Men's fight for justice, and appealed to the government for a redress of this wrongful case (*Bitter Winter* 2021).

In fact, there are two important aspects in this Tai Ji Men case. First, the protection of freedom of thought, belief, and religion. Second, taxpayers' right to a fair and transparent taxation system and procedures. Although Taiwan made the International Covenants on Human Rights part of its domestic legislation as early as 2009 (Tsai 2021, 85–6), in the Tai Ji Men case I think the Taiwanese government has clearly violated them.

Firstly, the Government has violated the principle of equality and non-discrimination. In Taiwan, no master of martial arts or religious groups has ever been taxed for accepting gifts, in any form, from disciples or followers.

Secondly, the Government has violated the freedom of thought, belief, and religion. Tai Ji Men *dizi* followed an ancient ritual and created a *shifu-dizi* relationship. Adherence to this old doctrine is part of the culture of a belief or religion, which is protected by both the International Covenant on Civil and Political Rights (ICCPR) and the International Covenant on Economic, Social and Cultural Rights (ICESCR), and should be absolutely inviolable.

Thirdly, the Government has violated Tai Ji Men members' right to cultural engagement. Moreover, the Government has violated Tai Ji Men members' right to a fair trial. Tai Ji Men's rights were violated by the government through criminal law and tax law persecution for 25 years.

The 2021 book *Who Stole Their Youth?* recorded the difficulties faced by members of Tai Ji Men with government's and the bureaucrats' abuse of power (Chao et al. 2021). In the absence of the case, the *dizi* would have dedicated their positive energy wholeheartedly to helping the world rebuild a culture of conscience, love, and peace, and make the world a better place.

On the other hand, the Taiwan government allows the NTB officials to be rewarded with financial bonuses when they issue tax bills in cases of tax evasion, and it was suspected that some officials received bonuses for the 1992 Tai Ji Men tax bill. Therefore, the officials protected each other and were unwilling to correct their mistakes.

This shows that the democratic rule of law in Taiwan has not been truly implemented and valued. There is still room for improvement in human rights and rule of law education in Taiwan, and this highlights why the education of conscience is so important.

The Tai Ji Men case also reveals a clear international trend, and shows that the government persecution of minority spiritual and religious groups carried out by infringing on their property may occur anywhere even in democratic countries.

In conclusion, democratic governments should be very cautious and avoid any form of discrimination and violations of the FORB of religious and spiritual groups. The Tai Ji Men case, which lasted for 25 years, highlights the importance of a government that is guided by conscience, respects the law and procedural justice, and implements human rights protection. This is a lesson that modern democracies should learn from.

As Dr. Hong said, “Only with conscience can there be love, only with love can there be human rights, and only with human rights can there be real peace” (Hong 2015). A conscience-based culture can create a sustainable society of love and peace. This is not only a driving force for world peace and the restoration of the earth’s ecosystem, but also an opportunity for the sustainable survival of human beings and all living creatures.

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