

## Research Notes

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### Emic Perspectives on the Tai Ji Men Case

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**ABSTRACT:** On May 5–6, 2002, the Institute for the Study of Freedom of Religion or Belief (ISFORB) of the Evangelische Theologische Faculteit in Leuven, Belgium, organized a conference on the theme “Freedom for Us or for All? (Non-)Religious Communities and FORB Rights.” In the first session of the conference, two *dizi* (disciples) of Tai Ji Men presented an emic perspective on the conflict that since 1996 has opposed their movement to certain Taiwanese authorities. Although both college-educated, they work in the corporate world, one in a bank and the other in a biotechnological industry. They analyzed the Tai Ji Men case not as scholars, but from a personal point of view derived from their experience in the movement and in its cultural and peace education activities.

**KEYWORDS:** Tai Ji Men, Hong Tao-Tze, Tai Ji Men Case, New Religious Movements in Taiwan, Religious Freedom in Taiwan.

#### 1. *The Tai Ji Men Case in Taiwan*, by Annie Cheng

The Tai Ji Men case in Taiwan has now been studied by a considerable number of scholars in different countries (see e.g. Jacobsen 2020; Chen, Huang, and Wu 2021; Tsai 2021, 2022; Chen 2022; Introvigne 2022). Rather than summarizing their findings, I would like to offer an insider’s perspective. I live in the United Kingdom, have worked for twenty years in the banking industry, and have been a *dizi*, i.e., a disciple, of Tai Ji Men for twenty-six years.

In addition to practicing Tai Ji Men Qigong on a daily basis, I have been involved in some of the many cultural activities and peace missions led by Dr. Hong Tao-Tze, the leader (*shifu*) of Tai Ji Men in several countries, including at the United Nations in Vienna.

My topic, within the context of a discussion on freedom of religion or belief (FORB), is the FORB problems Tai Ji Men has encountered in Taiwan. As we all know, FORB is protected and promoted by the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social and Cultural Rights. The Declaration and the Covenants have been adopted by most of the countries around the world.

Usually, when we look for FORB violations, we look at non-democratic countries. The common impression is that democratic states have legislation and policies in place to protect human rights and FORB. While this is true, how the government agencies enforce the laws vary. Indeed, the effective protection of FORB is a good indicator telling us how democratic a country is.

In a letter dated July 19, 1789, to a French priest called Arnold, Thomas Jefferson (1743–1796), who later became the 3<sup>rd</sup> President of the United States, famously said that “the execution of the laws is more important than the making [of] them” (Jefferson 1853, 82). The problem Jefferson indicated when he was living in France during the French Revolution is universal, and also applies to Taiwan.

In Taiwan, freedom of religion was stipulated in the Constitution. The government incorporated the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights into domestic law in 2009. A National Human Rights Commission was established in 2020. In Jefferson’s terms, the “making of the laws” seems appropriate, and even fascinating. But what about “the execution of the laws”?

Tai Ji Men is an ancient *menpai* (similar to a school) of qigong, martial arts, and self-cultivation. Tai Ji Men Qigong Academy was established in 1966 by Dr. Hong, and developed both in Taiwan and internationally. In parallel, Dr. Hong’s peace activities reached more than one hundred countries around the world, and involved presidents, prime ministers, academics, and religious leaders from all continents.

## Unfair Investigation

In 1996, Tai Ji Men was caught in the crossfire of a politically motivated crackdown on religious and spiritual movements accused, rightly or wrongly, not to have supported the candidate of the ruling party (who eventually won) in the presidential elections. In December 1996, a Prosecutor called Hou Kuan-Jen led a team of hundreds of armed police and officers of the Prosecutor's Office to raid both Tai Ji Men academies and the private homes of several *dizi*. Of course, the raids only confirmed that Tai Ji Men is a law-abiding organization, and does not possess illegal drug or weapons. The use of armed agents to raid a peaceful spiritual organization was clearly disproportionate (for details of the case see Tan, Ding, and Huang 2016; Chao et al. 2021).

In addition, Prosecutor Hou also brought with him several reporters and camera operators from the main Taiwanese media. The raids became a show staged by Hou, who was shouting around to show his authority, for the benefit of the media. This was totally opposite to what is expected from the judicial system in a democratic country. Those who work for the state should strictly follow the principle of non-disclosure of information obtained in the course of investigations. This is to protect the reputation, privacy, and safety of the defendants, suspects, victims, and other litigants, and to ensure the defendants' right to a fair trial in line with the principle of presumption of innocence, ensure a smooth investigation procedure, and make it easier to discover the truth.

On the contrary, Prosecutor Hou converted the raids into media shows, and continued to spread untrue messages to the media in an attempt to manipulate the public opinion and influence the trials.

## Abuse and Violence During Detention

Prosecutor Hou arrested Dr. Hong, his wife, and two *dizi*. They were brought into the District Prosecutor's Office for interrogation. When the *dizi* refused to cooperate with Prosecutor Hou by accusing Dr. Hong, they were immediately locked up and not allowed to see anybody. During a long period of detention, Prosecutor Hou only interrogated these disciples (*dizi*) a few times. On one occasion, he brought in a detainee's family member as a leverage to threaten the detainee to cooperate and tell what Hou wanted to hear.

All such maneuvers violated the principles of due process and fair prosecution. In fact, as the judges later ascertained, Prosecutor Hou, when the defendants refused to tell him what he expected, even fabricated false transcripts of their testimonies.

Among the accusations Hou raised against Dr. Hong there was the one of “raising goblins.” The accusation was as bizarre as it was false. It was also against proper procedure and rules of evidence. Even more bizarre was that somebody might be prosecuted for “raising goblins” a few years before the beginning of the 21<sup>st</sup> century. It was something unique in the annals of contemporary law.

### Tax Discrimination

As mentioned earlier, Tai Ji Men is a qigong, martial art, and self-cultivation group. As such, the Tai Ji Men Qigong Academy is a member of various martial arts and other associations, including the Taipei Martial Arts Association, the Chinese Martial Arts Association, the Chinese Qigong Association, the Chinese Taoism Association, and the Taipei Taoism Association. There has never been a case in Taiwan where masters of martial arts schools have been taxed for accepting their disciples’ appreciation tokens or gifts. In addition, among the tens of thousands of religious communities in Taiwan, not a single master or leader has been taxed for accepting contributions or donations from followers.

Since the inception of Tai Ji Men Qigong Academy in 1966, the nature of the academy has never changed, and there has been no tax issue before Prosecutor Hou intervened. Only for six years, from 1991 to 1996, Tai Ji Men has had to face taxation issues, and this is entirely due to Prosecutor Hou’s ill-founded charges (on the tax case, in addition to Tan, Ding, and Huang 2016, Jacobsen 2020, and Chao et al. 2021, see also *Bitter Winter* 2021).

Prosecutor Hou wanted to add tax evasion to his list of charges against Dr. Hong and Tai Ji Men. Unable to find any evidence, he summoned a tax officer from the National Taxation Bureau (NTB) to give a false statement. As Hou had requested, the NTB officer stated that Tai Ji Men is a cram school (i.e., a short-term educational institution), that the gifts received by Dr. Hong from his disciples were in fact tuition fees, taxable as such, and that by not having paid taxes on them Dr. Hong and Tai Ji Men were guilty of tax evasion.

Prosecutor Hou then offered the statement as evidence for his allegation of tax evasion. The NTB simply copied the amount indicated by Prosecutor Hou in the indictment and issued tax bills, without fulfilling its statutory duty of investigation to clarify the underlying taxation base. The competent authority for cram schools, the Ministry of Education, clarified that Tai Ji Men is not a cram school twice, in official letters of 1997 and 1999, and repeated the same statement again at a public hearing in the Legislative Yuan in 2000. Zhang Sheng-He, the then Director of the NTB Taipei, and Yang Chon-Hua, the then Director of the NTB Central Area were both present at that public hearing. In fact, the NTB itself agreed that Tai Ji Men is not a cram school during a court trial in 2004, and said this again in 2012 and 2013. However, the NTB still insisted on issuing tax bills, and never admitted its mistakes, profiting of a system characterized by a lack of accountability and the absence of a proper rectification mechanism.

Speaking at a press conference on December 29, 2021, Huang Kun-Guang, a retired tax auditor, pointed out that the Tai Ji Men tax case should not have been started in the first place because the Prosecutor did not find any evidence of illegal activity or cash flow. The NTB conjured tax bills from thin air without fulfilling its statutory duty of auditing or examination. Such taxation is illegal and also a form of state violence, as it demonstrates that the NTB is allowed to impose taxes on its discretion without evidence or examination (Amicarelli 2022).

The Administrative Appeal Committee of the Ministry of Finance ruled in favor of Tai Ji Men five times, and requested the NTB to conduct an appropriate investigation. In 2002, the NTB finally agreed to carry out a survey to clarify the nature of the monetary gifts to Dr. Hong. The NTB selected a sample and sent out 206 questionnaires. All 206 responses confirmed the nature of the monetary donations as gifts.

However, Zheng Sheng-He, the then Director of NTB Taipei and Hsu Yu-Zhe, the then Director of NTB Central Area, concealed the evidence and prevented the interested parties from accessing the survey results. Both Directors even forged responses. In 2009, Ling Zhon-Yuan, the then Director of NTB Taipei, in her response to the Control Yuan, forged response files and claimed that none of the 206 responses indicated that the monetary donations were gifts, which was the contrary of the truth.

It was not the only irregularity. In 2003, Zhang Sen-Her, the then Director of NTB Taipei, backdated an official letter to cover the Bureau's misconduct in

seizing and selling properties of Dr. Hong's wife. An Administrative Court confirmed the NTB's misbehavior in 2005. The NTB Taipei then refunded the money it had obtained from the selling of the illegally appropriated assets, but called this a "tax refund," which was unjustified and not reflecting the nature of the payment. Also, the NTB refused to pay the incurred interests. This incident demonstrates that, when the NTB claimed that Tai Ji Men owed taxes to the government, it was in fact the government that owed money to Dr. Hong and his wife.

In 2007, after more than ten years of litigation, and three levels of trials, the Supreme Court acquitted the Tai Ji Men defendants and stated that there had been no fraud, no tax owed, and no violation of the Taxation Code. However, the story did not end there. The NTB refused to follow the ruling and to revoke all the illegal tax bills, maintaining the bill for the year 1992 based on a technicality. In 2020, the NTB colluded with the Administrative Enforcement Agency to auction off property of the Tai Ji Men's master, which after two auctions were unsuccessful was subsequently confiscated by the state.

### Police Force Was Deployed to Silence Dissident Voices

On September 19, 2020, a group of police officers arrested one of the demonstrators who protested in Zubei for the Tai Ji Men case, Ms. Huang A. (Fautré 2020). She was simply standing on a roadside and holding a poster. She had packed her bag and was ready to leave when the police officers approached her. The police officers did not know what was on her poster, but they arrested her at any rate because they had received instructions from their boss. The police claimed that Lee Gui-Fen, the Executive Officer of the Administrative Enforcement Agency, had accused Huang of intimidation, defamation, and intrusion of privacy. Actually, Huang is a harmless, short 60-year-old lady. She was detained and interrogated before being sent to the Prosecutor's office in late night.

This incident happened when the Enforcement Agency was about to distribute bonuses to the bureaucrats involved in the auction. The timing brought forth the suspicion that the government was trying to suppress dissent and a growing support for Tai Ji Men.

Eventually, Huang was acquitted as the prosecutor confirmed that her behavior was within the scope of freedom of speech and expression, but her mental and physical health were severely impacted. She was a victim of the power the Administrative Enforcement Agency exerts in Taiwan.

### No One Was Held Accountable

We have seen that both Prosecutor Hou and the NTB committed several breaches of the laws. Did they suffer any consequence?

The Control Yuan, the inspective arm of Taiwan's government, indicated in its 2002 report eight major violations of law by Prosecutor Hou, including failure to guarantee confidentiality during an investigation, illegal searches, unlawful freezing of assets, overstepping his authority, violation of the Code of Criminal Procedure, and so on. The Control Yuan referred the report to the Ministry of Justice for disciplinary action.

In 2009, the Control Yuan carried out another investigation on the NTB in relation to their misconducts for handling the Tai Ji Men case. The report listed seven instances of serious misconduct.

Unfortunately, despite the Control Yuan's thorough reports, the NTB did not take any action. On the opposite, under various pretexts, they continued to protect their officers and to persecute Tai Ji Men.

All this confirms that, while on the surface the Tai Ji Men case is depicted as a tax dispute, the underlying truth is that the government deploys various administrative tools to oppress Tai Ji Men's FORB, and cover the misconducts of its bureaucrats.

One can ask why, after more than twenty-five years, we continue to protest. The answer is in two words: love and conscience. Our fight for justice is not for us but for the people of Taiwan. Personally, I love Taiwan, and I want to help it match its title of democracy beacon in Asia. Only when the government will be willing to admit the mistakes and rectify the injustices, will this title of democracy beacon in Asia be fully deserved. The Tai Ji Men case is now well-known outside Taiwan's borders, and widely perceived as a test for Taiwan's democracy (see *Bitter Winter* 2021).

As for us, we will continue our fight until justice prevails, because we believe injustice to one is injustice to all.

## 2. *The Interaction Between Tax Justice and FORB in the Tai Ji Men Case*, by Liu Yin-Chun

Like my colleague Annie Cheng, I will also offer an insider's perspective on the Tai Ji Men case. I am the managing director of a biotechnology company in the Netherlands, and a Tai Ji Men *dizi* (disciple). Actually, I started learning kung fu from the Tai Ji Men leader, Dr. Hong Tao-Tze, when I was nine. I have learned in Tai Ji Men that, if we want to help ourselves and our physical and psychological health, we should also help others and the world in general. I also reconnected with traditional Chinese culture, and studied topics such as Tai Ji and the balance between yin and yang. I then went to Leiden University, and applied the yin-yang balance model rooted in Taoism to literary analysis. Before the Netherlands, I have also lived in Russia and Israel, and have tried to apply there the Tai Ji Men philosophy to problems arising from difficult situations of political turmoil.

As is typical of many *dizi*, I have also devoted time to volunteer work to promote what we call a culture of love, peace, and conscience through international cultural exchanges. Dr. Hong has visited more than one hundred countries promoting these activities, and *dizi* who have accompanied him, including myself, have had some exciting opportunities not only to visit faraway places, but also to learn the art of dialogue with people of different cultures and religions.

In 2017, together with Dr. Hong and other *dizi*, I visited the Kingdom of Bahrain and met with leaders from different religions to discuss religious diversity and coexistence. We met with leaders representing Islam, Hinduism, the Roman Catholic Church, the Orthodox Church, and other religions.

In his opening speech at the Bahrain event, Dr. Hong stated:

Looking up to the sky, one learns from the broad, selfless sky and learns to care for all creatures; looking at the earth, one learns from the earth's unlimited tolerance and earns to accept all matters. The ability for humans to accept and agree with the different ways of expressing love establishes peace within the self and marks the beginning of peace with others as well (Hong 2017).

Here was, I thought, a lesson on acceptance and tolerance of our differences.

The government of the Kingdom of Bahrain has been interested for many years in Dr. Hong's ideas about conscience education. In his visit of 2017, Dr. Hong reiterated that forming and educating the conscience, as the moral compass of every citizen, is the way to solve the problems of Bahrain's society, as it is the way to solve the problems of humanity in general.

Tai Ji Men's efforts for conscience education and its contribution to spread traditional Chinese culture internationally have been acknowledged in Taiwan as well. Four different elected Taiwanese Presidents have praised Tai Ji Men. Yet, at the same time, the same Taiwanese governments that praise Tai Ji Men for its benevolent activities have kept harassing it through ill-funded tax bills. This is the paradox of the Tai Ji Men case, and the contrast is really pathetic.

When the Tai Ji Men case started, I was 12 and lived in Taiwan with my parents. I have very vivid recollections of what happened, and my parents were among those investigated. I am thus in a position to offer a personal testimony, as well as some elements of analysis of the case based on my experience at the university and later as a manager.

As Annie Cheng has explained, in 1996 Tai Ji Men was among the targets of a politically motivated purge against spiritual movements accused of not supporting Taiwan's ruling party (Introvigne 2022, 87). Dr. Hong, his wife, and two *dizi* were arrested. Many other *dizi* were investigated, and they were at risk of being arrested, too.

My parents had a friend who worked in the Ministry of Justice Investigation Bureau, and he told my parents that they were on the investigation list. At the age of 12, for the first time in my life, I learned about persecution of spiritual minorities and state violence. It was a traumatic experience. First of all, the media were full of fabricated news I knew were not true. Second, we did not know whether Dr. Hong, his wife and the detained *dizi* were safe and sound. My parents and I just could not believe such a thing could happen in a democratic society like Taiwan. I was reading the media even if I was very young, and I realized the government was being criticized for criminal cases it was not able to solve. The crackdown on spiritual minorities became a way to shift the attention of the public opinion.

My parents and I also became very familiar with the name of the Prosecutor,

Hou Kuan-Jen. We discussed often how he was violating the principle that a pending investigation should be kept secret. He manipulated the media and the public opinion, and tried to create an image of Tai Ji Men as a mysterious, evil “cult.” The famous, or infamous, accusation that Dr. Hong was “raising goblins” was of course ridiculous, but was part of this campaign.

I have painful memories of that period. Back then, the Internet was not as developed as it is today. Television and the print media were the major information sources for most Taiwanese. For this reason, when Tai Ji Men was demonized by the Prosecutor and the media, tens of thousands of Tai Ji Men *dizi* were also vilified and discriminated. I can still remember how at that time when I was dressed in my Tai Ji Men uniform and walked through the streets, there were always people looking at me and commenting negatively.

In 2007, the Taiwanese Supreme Court found all the defendants in the Tai Ji Men case not guilty of fraud and tax evasion. In 2009, all the defendants received national compensation for unlawful imprisonment. We thought the Tai Ji Men case had finally been put to rest, but the National Taxation Bureau completely ignored the court’s ruling and kept issuing ill-founded tax bills, before finally transferring the case for compulsory enforcement. This led to the auctioning-off Tai Ji Men’s property in 2020 (for the context and the legal background of the case, see Tan, Ding, and Huang 2016; Chao et al. 2021; for a history of the tax case, see Jacobsen 2020).

All Tai Ji Men *dizi* know this story by heart. Several international scholars who have studied the Tai Ji Men case also know it. However, there is a question I would like both to ask and to tentatively answer. Why did the National Taxation Bureau go on with its tax case after it was repeatedly told by courts of law that Dr. Hong and Tai Ji Men were not guilty of tax evasion? Why did a national agency ignore the law and confiscate property illegally?

The answer, I believe, is in a system that has existed throughout Taiwan’s history, the tax bonus system. During the Martial Law period, sedition and espionage laws created a system of awards and bonuses. The government used hefty bonuses to motivate people to report espionage. This system may be explained by the international tensions but led to numerous wrongful charges.

The bonus system then went beyond espionage, and rewarded government’s bureaucrats as well. Today, the Ministry of Finance still budgets for reward

bonuses to motivate tax officials to achieve their performance goals. Not surprisingly, this results in many unfounded or malicious tax investigations. Making the system even more dangerous is that it is very difficult to prosecute tax officers and have them sanctioned even when it becomes clear that they made serious mistakes.

The Tai Ji Men case is a clear example of the dangers of the tax bonus system (Fautré 2021a, 2021b). It is also a case whether this system interfered with freedom of religion or belief (FORB). An interesting feature of the case is that Tai Ji Men consistently refused proposals to settle with the National Taxation Bureau. Even when tax bills are patently ill-founded, many Taiwanese taxpayers accept to settle, because settling is less expensive than continuing to fight.

Tai Ji Men refused this logic, as it believes that the system should be changed. Tai Ji Men *dizi* have invested considerable energy and resources in denouncing Taiwan's unjust tax system and supporting other victims. Tai Ji Men has not only demanded that its case be solved. It has asked that tax laws be reformed, and taxpayers' human rights be respected. It has demanded reform not for Tai Ji Men only, but for all citizens of Taiwan.

Tai Ji Men perceive it as battle for FORB, human rights, and democracy. Taiwan has a rather positive democratic image internationally. Taiwanese are glad and thankful for this, but at the same time they are aware of the risk that issues of human rights abuses, which do exist in Taiwan as they do in other democratic countries, may be easily neglected.

One of the main teachings of Tai Ji Men I have learned since I was a child is that we all make mistakes. As a person of conscience, if I make a mistake I need to admit it, apologize, and rectify it. As a young girl, I expected, perhaps naively, that civil servants would do the same. The Tai Ji Men case taught me that unfortunately there are governmental officers, such as Prosecutor Hou and some bureaucrats of the National Taxation Bureau, who would never admit their mistakes, let alone rectify them, even when they are evidenced by courts of justice and by Taiwan's national control authority, the Control Yuan. This is a problem not only for them or for Tai Ji Men. I wonder how much damage they have done to Taiwan's democracy. The daily human rights abuses caused by politics and taxation will one day be judged by the international society and harm Taiwan's image.

As someone who is both Taiwanese and Dutch, I often wonder what the Tai Ji Men case would have been like if it had happened in the Netherlands. I do not idealize the Netherlands, and I know every country has its own challenges in its legal and social systems. Yet, it seems to me that the Netherlands is more protective of FORB. It is part of the Dutch tradition, and I never felt unsafe in the Netherlands because of my spirituality or belief.

Second, I compared the Dutch Taxation Bureau to Taiwan's National Taxation Bureau, and the comparison is not favorable for the Taiwanese agency. The Dutch Tax and Customs Service is based on the principle of service. After all, its official name is Belastingdienst, and "dienst" means service. The taxation officials are meant to serve the public. Of course, practice does not always follow principle but my experience tells me that taxpayers' rights are taken more seriously in the Netherlands than in Taiwan.

It is also the case that in the Netherlands governments are less protective of their bureaucrats and more ready to admit that they make mistakes. A good subject of study in this respect is the so-called "Dutch childcare benefit scandal." For those not familiar with it, the name may be misleading, because it may indicate frauds perpetrated by parents who obtained childcare benefits they were not entitled to. Actually, it was the other way round. It was the Tax and Customs Administration that, based on what was proved to be an incorrect interpretation of the law (ten Seldam and Brenninkmeijer 2021), accused some 26,000 parents of having made fraudulent childcare benefit claims, and asked them to pay back the money they had received. Thousand of families were severely hit by these requests.

The case shows a similarity with the actions of the National Taxation Bureau in Taiwan. However, the consequences were very much different. When it became clear that tax bureaucrats had misinterpreted the law and violated the rights of the parents, the Dutch Parliament promptly created an investigating committee. In a few months, this committee produced a report that concluded that the parents had not committed any fraud and the tax bureaucrats had been wrong. Since he was responsible for the behavior of the bureaucrats, by then the Minister of Finances had already resigned. After the publication of the report, the government itself collectively resigned. The Dutch voters appreciated this behavior, and the 2021 elections gave the majority to the same coalition and a government was formed in 2022 with the same Prime Minister. The parents who

had been affected were indemnified and compensated (Mackor 2022).

We can say that serious wrongdoings committed by bureaucrats of the Tax and Customs Office were investigated and rectified within a reasonable period of time (Zijlstra 2021). The government assumed responsibility for the behavior of the bureaucrats and resigned. The parents who had been unjustly accused and sanctioned were indemnified.

In contrast, in the Tai Ji Men case the Taiwanese system consistently protected the bureaucrats who had breached the law. They were never punished, they continued enjoying their ill-acquired tax bonuses, and property illegally seized was not returned to Tai Ji Men. Nobody assumed responsibility for their wrongdoings. They never admitted their mistakes, and the case is still not solved after more than twenty-five years. The contrast with the Dutch case is obvious. In both cases, injustices were perpetrated, but the Dutch system showed the capacity of rectifying its own mistakes, and the Taiwanese system did not.

The Tai Ji Men case is just the tip of an iceberg. There are many similar cases in Taiwan. Definitely, tax justice and FORB need to be better affirmed and protected if Taiwan wants to be perceived as a full-fledged democracy.

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