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# Religious Freedom Issues in Post-Authoritarian Democracies: Taiwan and the Tai Ji Men Case

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**ABSTRACT**: The government of Taiwan uses religious liberty as a tool to promote itself and seek international allies. As part of this strategy, an Ambassador-at-large for religious freedom, Christian scholar Pusin Tali, has been appointed. He has emphasized that, to be credible, Taiwan's efforts to promote freedom of religion or belief should also address domestic issues. These include transitional justice after the authoritarian and post-authoritarian periods, and tax problems. The Ambassador-at-large himself mentioned the Tai Ji Men case as an example of domestic issues that need to be urgently solved.

**KEYWORDS**: Freedom of Religion or Belief in Taiwan, Pusin Tali, Transitional Justice in Taiwan, Tai Ji Men, Tai Ji Men Case.

### The Politics of Religious Freedom in Taiwan

The government of President Tsai Ing-Wen vigorously promotes religious freedom in its international and national defense policies. President Tsai is committed to projecting a positive picture of democratic Taiwan, which defends religious freedom and upholds human rights, as opposed to authoritarian China.

This strategy is motivated by both domestic and international concerns. Domestically, the outcome of Taiwan's presidential elections in 2020, in which Tsai was elected for a second term, was influenced by the repression of the Anti-Extradition Law Amendment Bill Movement, which arose in Hong Kong in 2019. The Democratic Progressive Party, which supported the Hong Kong protesters and adopted a tougher stance on China, eventually won the elections in Taiwan.

Internationally, it is well-known that the United Nations does not recognize Taiwan as a member. Only fourteen countries in the world recognize Taiwan diplomatically. Taiwan is claimed by China as its own. Its precarious position in the international community led the British newspaper *The Economist* to publish in May 2021 a shocking piece claiming that Taiwan is the most hazardous country on Earth and citing the potential of external war (*The Economist* 2021). As a result of these circumstances, the Taiwanese government is looking for new avenues to find allies within the international community to defend national security.

The main ally of Taiwan is the United States. Although there are nuances between Republican and Democrat administrations, the United States government regards the promotion of religious freedom around the world as a cornerstone of both its foreign policy and its international rhetorical discourse.

Samantha Power, Administrator of the United States Agency for International Development (USAID), stated at the 2021 International Religious Freedom Summit that,

The fight for international religious freedom is not just a reflection of who we are as Americans, but is of strategic national interest to the United States and a key foreign policy objective (Power 2021).

She further stated that countries that encourage religious freedom and protect religious minorities have more stable democracies and communities that are more likely to develop equitably and prosperously.

This is not rhetoric only, Power insisted, as these claims find support in empirical studies. She quoted a Pew study, according to which GDP growth rates in nations with less restrictions and hostility to religion expanded at twice the rate of those with significantly more restrictions. Countries that stigmatize or repress religious minorities, or restrict religious freedom, are more likely to experience instability and conflict (Grim 2019).

Under the Tsai administration, the government of Taiwan has tried to position itself as an ally of the United States in the fight for international religious freedom as well.

In 2021, Hsiao Bi-Khim, Taiwan's representative to the United States, spoke at the already mentioned International Religious Freedom Summit 2021, and insisted on Taiwan's role and efforts in supporting religious freedom. The very

title of her speech, "Taiwan: A Leading Voice for Religious Freedom," emphasized Taiwan's ambition to be perceived as a key partner in global efforts for freedom of religion or belief (Yang 2021).

The United States have an Ambassador-at-large for international religious freedom. In 2019, Taiwan decided that it should also have an Ambassador-at-large for religious freedom, and President Tsai appointed Dr. Pusin Tali, a Christian and the President of Yu-Shan Theological College and Seminary, to this position. Taiwan has also donated to the International Religious Freedom Fund.

## The Path to Democracy and Transitional Justice

I am not suggesting that Taiwan's position on religious liberty is insincere. The efforts of Dr. Pusin Tali, which continues in his position, have been acknowledged internationally.

To his credit, Dr. Pusin Tali stated that as Ambassador-at-large for religious freedom he believes that his mandate also includes considering domestic problems in Taiwan. He understands that Taiwan's credibility in the international arena depends on its ability to solve its own internal issues of freedom of religion or belief. He explicitly mentioned the Tai Ji Men case, on which a large international literature now exists, as an example of Taiwan's domestic problems and an issue that urgently needs to be solved (Tali 2022).

The Tai Ji Men case, whose details have been presented by several scholars (see Jacobsen 2020; *Bitter Winter* 2021; Chen, Huang, and Wu 2021; Tsai 2021, 2022; Chen 2022), can only be understood within the broader context of Taiwan's transition from an authoritarian regime to a full-blown democracy.

This process was started in the 1980s, and was conducted through constitutional modifications and parliamentary reforms, rather than popular upheavals, large-scale bloodshed, military coups, or foreign invasions. As a result, it was given the title "Quiet Revolution."

In July 1987, Taiwan ended its 38-year Martial Law period, and lifted the ban on press and party affiliation. In May 1991, the "Temporary provisions effective during the period of communist rebellion" were repealed. In May 1992, article 100 of the Criminal Law was amended to remove restrictions on freedom of thought, academic freedom, and freedom of speech, as well as provisions on

prosecuting "conspiracy criminals" and "thought criminals," which were used during the Martial Law period to repress dissent.

The Legislative Yuan, i.e., the Parliament, was democratically elected in December 1992. During the Martial Law period, the authorities used the ruling party Kuomintang, the government, and the military to supervise three wireless TV stations. In 1995, a fourth, independent network finally received a wireless TV station license. In March 1996, the first direct election of the President took place.

All this indicates that, in the process of democratic transformation, Taiwan has opted for a gradual reform rather than a revolution. This strategy had advantages, but also disadvantages.

The President elected in 1996, Lee Teng-Hui (1923–2020), emerged from an election generally regarded as fair enough. Yet, he was not elected for the first time. He was reelected. After the 1996 elections, the President and the party in power were the same as before. This indicates that despite the democratic transition, the ruling party that had presided over the authoritarian system remained in power to administer democratic Taiwan.

It is difficult for the same ruling party to seriously investigate its previous breaches of human rights. It is also impossible to morally deny its own past. One problem that has been studied by both domestic and foreign scholars who have examined Taiwan's path to democracy is transitional justice (Caldwell 2018; Shattuck 2019; Tsai 2021, 2022).

Transitional justice is the work of restoring justice after the political oppression by authoritarian and dictatorial systems, as well as healing the social divisions caused by past oppression after a society has undergone a democratic transition. These works should include: 1) the victims of physical abuse and deprivation of liberty and life, or their families, should be rehabilitated and indemnified; 2) those responsible for human rights violations must face legal and moral consequences; 3) the truth of past political persecution, as well as its history, must be revealed in its totality.

Problems of transitional justice have been studied in contexts other than Taiwan, for example in post-Communist Eastern Europe (Horne and Stan 2018; Šorytė 2022). The case of Taiwan is, however, peculiar. For decades, the same party that had been responsible for the human rights abuses continued to hold

either the Presidency, or the parliamentary majority, or both. The skepticism of the Taiwanese citizens that this party could really investigate and punish itself was not surprising.

President Tsai is from a different party, and made transitional justice a key point of her electoral campaigns. However, as scholars and international observers have noted (Caldwell 2018; Shattuck 2019; Tsai 2021, 2022), there is still a reluctancy in Taiwan to confront the authoritarian and post-authoritarian past and grant full transitional justice to the victims of repression.

#### Bureaucratic Continuity and Religious Repression

One problem explaining why achieving transitional justice in Taiwan is so difficult is that, in the passage from the authoritarian to the democratic regime, the civil service system and the bureaucracy largely remained the same. They maintained a weak sense of the human rights and the rule of law, and the old habit of obeying those in authority rather than the law.

New democracies are frequently brittle and unsteady. The military, judicial, and administrative systems'" help" and "cooperation" are frequently enlisted to protect the social order. Following the 1996 elections, Taiwan witnessed a series of heinous major murder cases, including the murder of a girl at the Air Force Command Headquarters of the Ministry of National Defense, and the assassinations of politician Liu Bang-You (1942–1996), feminist activist and politician Peng Wan-Ru (1949–1996), and others. These major incidents have not been resolved to this date, and in 1996 they put enormous pressure on the ruling authorities.

To divert public attention away from the protests, the ruling party administration carried out a political cleansing and "religious crackdown" at the end of 1996. Six religious and spiritual groups were denounced as guilty of fraud and tax evasion and raided. Not coincidentally, these were movements perceived by the ruling party as not having supported his candidate, the one who eventually won, in the presidential election (Introvigne 2022).

The 1996 purge is at the origin of Tai Ji Men case. Despite the fact that Tai Ji Men did not endorse a particular candidate in the presidential election, it was nonetheless raided and its leader, his wife, and two *dizi* (disciples) arrested. They

were finally declared innocent of all charges in three degrees of judgement, up to Taiwan's Supreme Court, and even received national compensation for the past unjust detention.

However, Tai Ji Men had to confront a pillar of the bureaucratic continuity between the authoritarian and the democratic era: the tax administration. It ignored the verdict of the Supreme Court, which had explicitly stated that Tai Ji Men was not guilty of tax evasion, and continued to issue ill-founded tax bills (Chao et al. 2021).

In Taiwan, the fiscal and taxation agencies have a long history of acting to purge dissidents. For decades, the imposition of taxes has been the ruling party's strongest weapon for packaging the illicit with the legitimate. Even after the transition to a democratic regime, the tax system has remained largely unchanged. The tax bureaucrats were an integral part of the authoritarian machine to persecute dissidents, yet they escaped punishment, another evidence that transitional justice has not been fully implemented.

The problem is not one of transitional justice only. The attitude of the tax agencies has maintained features of the authoritarian era to this very day. According to the Ministry of Justice, there were 14.31 million new cases of unpaid taxes and government fees pending enforcement in 2020. This translates to 0.73 cases of unpaid taxes and government fees per person. One can ask whether Taiwan is the world capital of tax evasion and Taiwanese citizens, who are known in general as law-abiding, have decided that there is one area of the law they stubbornly refuse to comply with, taxes. Another alternative is that there are systemic problems in the tax administration, leading to unjust or wrongful accusations of tax evasion.

Taiwan's Ministry of Finance itself estimated that the over-collected taxes would exceed Taiwanese \$400 billion (approximately US\$14.38 billion) in 2021. Over the past eight years, the over-collected taxes have reached more than Taiwanese \$1.0743 trillion (approximately US\$38.6 billion). The government has argued that the over-collected taxes have been instrumental to repay the national debt. However, the over-collection of taxes reflects the infringement of the citizens' property rights by the public power (Huang and others 2021).

There have been many spectacular cases of unjust taxation. The tax officials' pursuit of the bonuses they receive and pocket for the tax bills they enforce, and

the failure of the tax relief system, have led to a variety of tax chaos, causing what has been called Taiwan's tax disaster, a sharp increase in the number of the so called "tax slaves," an increase in the national debt instead of a decrease, and considerable unnecessary suffering.

The most recent Tax Collection Act, which was revised in December 2021, provides citizens with a short 15-year term to get a refund if government entities overtax them. Even if the administrative agency has been patently wrong, a refund request after 15 years can no longer be filed. Furthermore, the whistleblower bonus is now enshrined in the law and encourages tax delation. The foregoing examples clearly show that Taiwanese taxpayers' human rights are still inadequately protected.

#### Conclusion

In terms of institutions, Taiwan became a free and democratic country at the end of the 20<sup>th</sup> century. This achievement has been internationally applauded. However, it has been more than thirty years since the Martial Law was lifted, and problems still remain for Taiwan's path towards becoming a mature and free democratic country. The Transitional Justice Commission in Taiwan was not formally founded until 2018, and it defined authoritarianism as the era from 1945 to 1992. This means that it only deals with persecution cases that occurred before 1992. However, many government abuses occurred during the democratic transition process, i.e., after 1992, including the religious crackdown of 1996. These post-1992 injustices should also be confronted, least they come back to Taiwanese society with a vengeance (Tsai 2021).

Following the commencement of the Russian-Ukrainian conflict, the Taiwan Strait situation drew the attention of the world community. The Tsai Ing-Wen government used both the war in Ukraine and religious freedom as rallying points for breaking through diplomatic barriers and finding allies. There is significant domestic and international support for the Tsai administration's commitment to both helping Ukraine and promoting global religious freedom. These are indeed laudable goals. However, as Ambassador-at-large Pusin Tali stated, the pursuit of freedom of religion or belief can only start at home. He strongly urged the government to keep rogue bureaucrats in check, respect the decisions of Taiwan's Supreme Court, and find a political solution for the Tai Ji Men case

(Tali 2022). Many international scholars and human rights activists wholeheartedly agree with his comments.

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