

Revelation

20 Years of Oppression and Injustice
A History of Human Rights Struggles

by
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Grand Justice Publishing Ltd.

Preface

It is the darkest time and also the brightest time.

Only by exposing the ugliness of darkness can the virtue of brightness be revealed.

Evil has its way because of frustration and indulgence.

Inaction as a result of submissive tolerance strengthens the force of ruthlessness.

This is an era of democracy where the people should be the foundation of everything.

This is a country under the rule of law where the law should be the standard.

This is world of freedom where human rights are top priority.

Both individuals and governments should abide by law and perform their duties pursuant to law.

It is a duty of the citizens to pay taxes pursuant to law.

Taxation pursuant to law is a rule of law the government should strictly follow.

Taxation per se is a type of government deprivation of the citizens' property.

Therefore, government officials should be wary of their actions, and the people should be informed.

Everyone is equal before the law.

The government should conduct administration pursuant to law and be fair and just without wrongful punishment of the people.

Government officials are expected to carry out their duties without corruption, power abuse, dereliction of duties and legal violations.

Only then can a country enjoy stability and prosperous economic development.

And the people can have a peace of mind in a peaceful and harmonious society.

Only then can harmony between the government and the people be maintained, people's prosperity and national security of the country be secured, and the people's happiness be ensured.

Arrogance of Power and Prejudice of Bureaucrats Wrongful Prosecution of the People Due to Government's Illegal Actions

“My Lord, I am innocent!” pleaded a plebeian before a local administrator, a scene in ancient times which is replaced by all kinds of administrative, civil and criminal remedy channels today. However, what remains unchanged is that haughty “administrators” remain lofty with no interest in the grievances of the people and without citing evidence favorable to the people. Unjust cases are still happening, and the people’s suffering remains.

“Lord” is an ancient term. In today’s society, the term has been replaced by “dinosaur” or “unconscionable civil servant.”

Several cases which have emerged recently in Taiwan and attracted considerable public attention are the masterpieces of these civil servants. The tragic death of a soldier by the name of Chung-chiu Hung, the compulsory land expropriation in Dapu, and the compulsory relocation of Huaguang Community involve human rights issues such as the right to life, survive and work,

civil liberties, property right, settlement right and the right of abode. How can the people seek justice for themselves when the government has taken a side opposite to the interest of the people? How can the people fight against bullying government authority?

Of course, these are not the only human rights injustice cases. There are far more, from individuals, through organizations to companies. Major ones such as the Chien-ho Su case, in which the youthful time of three young men was wasted; the Kuo-ching Chiang case, in which an innocent man was executed; the First Commercial Bank case, in which three defendants were entangled in a lawsuit for 30 years before they were finally acquitted when they became frail and old; a case involving workers suffering from a factory closedown dragged on for 20 years before this matter was resolved, undermining the livelihood and happiness of many families; and other ongoing cases such as the Hsing-chih Cheng case and the Houfeng Bridge case, just to name a few. These are just a tip of the iceberg with many other victims in unjust cases who have long been buried in litigation due to their inability to clear their own names.

When the government refuses to listen to the voice of the people and when tax agencies habitually take arbitrary actions as haughty authorities with typical bureaucratic biases and without regard to evidentiary rules, unjust cases will incessantly arise. Instead of relying on evidence in handling cases, judicial and tax authorities in Taiwan are used to exercising their discretion, which often reflects all kinds of unjust means and legal violations and scandals at the expense of human rights.

Law and taxation as well as crime and punishment often relate to the most serious human right abuses by judicial and tax authorities. According to former Grand Justice Yu-hsiu Hsu, the state inflicts two major pains on the people. The first is criminal law, which leads to imprisonment. The other is the deprivation of the people's wealth through taxation. In the Tai Ji Men case, both of the pains were inflicted, and the victims have suffered for 20 years with no resolution in sight.

In Greek mythology, Sisyphus was punished for offending gods and was forced to roll an immense boulder up a hill, only to watch it roll back down. Thus he had to repeat his efforts forever. The treatment of a tax case victim is just

like the never-ending punishment of Sisyphus without any true remedies.

President Ying-Jeou Ma of Taiwan used to state in public that most human right abusers are governments. To Tai Ji Men, the Tai Ji Men tax case is an example of cruelty where human rights suffer in the face of state violence. The Tai Ji Men case is the modern embodiment of rotten officialdom. In this case, the manners of cruel officials who abused their powers and neglected their duties were recorded in each step of the process, and their illegal acts were exposed and show that they would try to win the case by hook or by crook. The unconscionable civil servants became human right terminators.

From the perspective of preserving national cultural heritage, the Tai Ji Men case is a catastrophe in the sense that intangible cultural heritage was deprived. Globally renowned Tai Ji Men demonstrates cultural soft power thanks to its ability to inspire people and purify human spirit through its cultural heritage from an ancient school of martial arts. The master and disciples of Tai Ji Men have traveled to over 200 cities in more than 60 countries in 5 continents. Through cultural performances, goodwill cultural

visitations, public interest seminars and human right education focused on love and peace, Tai Ji Men strives to promote love and peace, enhance Taiwan's diplomacy, and add glory to the country.

Without raising any fund externally and without accepting any penny of donation, these achievements are made voluntarily and independently out of ultraism by Tai Ji Men's master and disciples each step of the way. It makes no sense that the government should allow such a self-reliant cultural organization which is the pride of Taiwan to be ruthlessly pursued for wrongful tax bills for a long time. Culture is the foundation of a nation. Forcefully levying taxes at the expense of culture is a serious crime.

The Tai Ji Men case is not the first of its kind. Details of this benchmark case are disclosed to the public not only to reveal the administrative black box and disclose the truth. To reduce or prevent unjust cases and confront long-standing hubris and prejudice of bureaucrats in government agencies, all the people should pay undivided attention to the truth and monitor policy implementation of the government by exercising civic power as a "jury." Only this way can the people safeguard the rights of others while protecting their own rights.

“Dinosaurs” and cruel government officials exist in every country and in all eras. They do not disappear. However, civic apathy will encourage them to do whatever they desire. Conversely, collective civic rages will provide checks and balances and eliminate the force of darkness.

Unjust cases are perhaps others’ business. However, there is no guarantee that you will not become a victim when you suffer your own injustice. In modern society, where the fates of all people are linked, all citizens can help themselves and others only when they are awakened to human rights relating to law and taxation. This is also the perception required of the citizens of a country under the rule of law.

Why publish Revelation - 20 Years of Oppression and Injustice: A History of Human Rights Struggles

Because only with revelation can one adhere to virtuous deeds.

Because only with revelation can one protect human rights and serve justice.

Because only with revelation can one answer to history and bear testimony to the truth.

Tai Ji Men Unjust Tax Case

The key to the Tai Ji Men tax case lies in the nature of Tai Ji Men and the related money gift from dizi to shifu.

The Nature of Tai Ji Men

Tai Ji Men is a traditional Chinese cultural organization with thousands of years of history. The organization adopts the Taoism regimen to cultivate heart and nourish positive energy in order to reach higher level of spirituality. It has been passed down from generations to generations through the form of “shifu and dizi” – a unique way of preserving Chinese culture through a master and disciples. The objective of Tai Ji Men is to apply the Taoism philosophy to nourish the positive energy between heaven and earth to strike the perfect balance and harmony with people and with nature. It has been dedicated to promoting the culture of qigong and martial arts, engaging in goodwill activities and enhancing the physical, mental and spiritual health among the general public. The ultimate goal is to realize the “one world” philosophy of Taoism by cultural missions and ceremonies of ringing the bell of peace.

Zhang-men-ren, with his inheritances of rich cultural heritages, has led dizi to cultivate heart, nourish positive energy, develop regimen and grow wisdom to engage in cultural performances of qigong and martial art as a way to preserve Chinese cultural heritages. Tai Ji Men has also been committed to international peace activities and spreading love and peace around the world. The cultural endeavors have won international recognitions and Tai Ji Men was named “ambassador of goodwill and peace”. Tai Ji Men was registered with Chinese Qigong Association, Chinese Martial Arts Association and Chinese Daoism Association as a non-profit cultural goodwill organization in 1966. Tai Ji Men has never been a cram school since day 1, and there has been no tax dispute since inception.

The monetary gift from dizi to shifu is a cultural tradition, a way to express a dizi’s love, respect and gratitude for the shifu. In the context of Tai Ji Men, the gift is the demonstration of appreciation of zhang-men-ren’s unselfishness, cultural heritages, peace endeavors, commitments and dedications and recognition of Tai Ji Men beliefs and philosophies. The gift is purely out of personal willingness. This is in compliance with the definition of gift in Article 406 of Civil Law

in the context of modern society. The money is by no means tuition as the nature of Tai Ji Men is not an educational institute, but a cultural organization. And the nature of Tai Ji Men has never changed with the growing number of dizi.

The Origin of Tai Ji Men Tax Case

The tax dispute between Tai Ji Men and the government derives from the criminal charges in 1996. Prosecutor charged Tai Ji Men as a profit-seeking cram school offering qigong classes and selling uniforms. Prosecutor froze two bank accounts with balance of NT\$ 610,000 plus and fabricated an unreported income of NT\$ 3.2 billion. Zhang-men-ren was charged with fraud and tax evasions at the same time and the case was transferred to tax authority for assessment of taxes and penalties. How could it be possible that the same money is charged with fraud and tax evasions at the same time? However, tax authority, without doing their fair share of due diligences and not giving chances to zhang-men-ren for explanations, issued tax bills based upon the erroneous information in the bill of indictment.

The Fact of Gifts Has Been Confirmed by Court of Law and Tax Authority

The contradictory accusation was eventually ruled not guilty on July 13, 2007 after debates and investigations in the criminal court over 10 years and 7 months. The ruling also confirms the nature of the money as gift, and therefore, tax-free income for zhang-men-ren. And there is no business activities found in Tai Ji Men. For over 17 years, Tai Ji Men dizi have issued more than ten thousand statements attesting to the fact of voluntary gift. In order to confirm the nature of the money, tax authority surveyed randomly-selected Tai Ji Men dizi in 2002, and on December 16, 2011, tax authority conducted a two-month investigation to a large number of dizi. Both investigations reveal the same fact that the money is a gift, not tuition. However, tax authority ignores the results of the investigations and continues to adopt the information from the bill of indictment to treat Tai Ji Men as a cram school and tax it accordingly. On July 9th, 2015, illegal tax bills issued by the National Tax Agent was once again set aside by the Taipei High Administrative Court; it was the 17th time that the Administrative Court and the Ministry of Finance had cancelled the tax bills. It has

been further confirmed that the tax bills had been unlawfully issued by the National Tax Agent from the beginning.

The Tax Authority Severely Violates People's Human Rights and the Flawed Administrative Remedy Only Exist in the Name

The tax bills have been revoked by administrative court and Ministry of Finance more than 10 times and the legal period of tax assessment has already expired. However, tax authority ignores the nature of gifting, makes minor adjustments to the tax amount due and continues to issue improper tax bills. Tai Ji Men is forced to file administrative remedy repeatedly for over 20 years. The administrative remedy is nothing but a lip service. The assets of zhang-men-ren and his wife have been frozen since 20 years ago.

During the course of administrative remedy, tax authority concealed favorable evidences to zhang-men-ren and forged documents with an aim to misleading administrative court. Tax bureau even declined the request from zhang-men-ren for access to documents. Zhang-men-ren was not aware of the basis of taxations and disadvantaged in the court fighting his rights due to lack of proper defenses.

The Control Yuan conducted two investigations into the Tai Ji Men case. In 2002, 8 flaws of criminal investigations have been identified and a request was made to seek disciplinary actions against the prosecutor. In 2009, Control Yuan confirmed 7 violations by tax agents and the case was selected as serious violations of human rights. In the Human Rights Beige Book compiled by Chinese Human Rights Association in 2011, the Tai Ji Men case was selected as the case of unjust taxes. However, Taiwan government still stands by and allows the violations of international human rights covenants to exist.

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Upholding Fairness, Seeking out the Truth and Defending Justice

Chung-mo Cheng

Former Vice President of the Judicial Yuan and
Grand Justice of the Constitutional Court

I have engaged in legal education and performed judicial work for 45 years. I understand the true meaning of the judiciary to be “upholding fairness, seeking out the truth and defending justice.”

The mechanism that ensures fair and just functioning of society should be the judiciary. If the judiciary can operate objectively, fairly and truthfully, social trust in it can be established along with the authority of the judiciary. Therefore, judiciary practitioners have a vital mission to fulfill.

Article 76, Paragraph 3 of the Constitution of Japan begins by stating that a judge should be “conscientious” before it goes on to stipulate that judges should carry out their trial duties independently pursuant to the constitution and law. For 70 years since the end of World War II, the conscientious opinions of the Supreme Court

and all levels of courts in Japan have allowed the Japanese to know precisely what is conscionable. Therefore, this is not an empty word but rather contains concrete substance and profound meaning. I believe that when trying a case, judges should dedicate themselves to examining the objective truth of cases before rendering a fair decision without personal subjectivity or preferences.

The word “conscience” never appears in public law or private law, be it substantive or procedural, in Taiwan. In the past 60 or 70 years, human rights, democracy and the rule of law have become slogans chanted by politicians. Many are nothing more than doggerels and chanted slogans which are repeated by a lot of people without being carried out even today. Particularly after two international conventions on human rights became a national law in Taiwan, very few of the provisions of the conventions have been implemented. Human rights protection in Taiwan should be realized through the judiciary but this has not been successful even to this day.

The real justice we are pursuing protects the rights and interests of the people under the Constitution and the law. We expect the govern-

ment to make wise use of government powers without any abuse. The government should not consider the exercise of its discretion to address the shortfall of tax revenues only without regard to the truth and justice. A modern democracy under the rule of law is a country that truly protects human rights and environmental rights.

As a country under the rule of law, Taiwan still has much progress to make. Human rights protection is not a free lunch but rather is gradually achieved through firm and steady efforts of resolute citizens. Particularly in the present country and society where power structure clashes against traditional culture, real democratic rule of law requires collaboration between the government and the people to embark on the path of reform with determination and diligence.

As a meaningful social organization, Tai Ji Men was founded in 1966 and has made great contribution to the society for close to 50 years by bringing harmony, well-being, health and happiness to the society. There are probably not many good organizations like it in Taiwan. However, almost 20 years ago, an unexpected and surprising case emerged where prosecuting and investigation agencies with their government

powers at hand resorted to harshest measures and inflicted unprecedented grievances and harms on Tai Ji Men which it had never experienced before since its establishment. Thereafter, the National Taxation Bureau imposed a self-contradictory administrative sanction. As a result, there is still no satisfactory conclusion of this matter today.

The tax case about Tai Ji Men was derived from abusive criminal investigation and prosecution with only one contending issue, namely, whether the honorariums paid by the disciples of Tai Ji Men to their Shifu (master) are gifts. The National Taxation Bureau of Taipei publicly surveyed the nature of the honorariums paid by the disciples of Tai Ji Men to their Shifu by soliciting statements for a period of two months. If the outcome of the survey showed that they were gifts, this unjust case would come to an end pursuant to law. If they were tuitions, this matter would also be dealt with in accordance with law. The results of the public survey indicated that all of a total of 7,401 statements indicated that the honorariums were gifts. However, the National Taxation Bureau issued another tax payment demand without considering the fact that the honorariums are gifts as shown in the evidence obtained through the public survey.

The truth cannot be presented without evidence. If the truth is not correctly presented, what comes thereafter will be essentially false. The Tai Ji Men case theoretically should have been resolved easily in Taiwan with its separation of government powers. However, when evidence was obtained by the National Taxation Bureau after factual investigation was conducted pursuant to the resolutions of its meetings, the bureau itself denied the evidence. This unjust case, which has dragged on for 20 years, is still not resolved. The flimsy supervision of government administrators, the disobedience of tax agencies and the abhorrent inefficiency of “siloeed” government agencies are truly lamentable. The picture of this case has been clearly depicted already for the entire society according to academic and practical opinions. Relevant authorities are expected to hear them and be awakened to do justice to Tai Ji Men, so that such a wonderful organization can continue to contribute to the society, the country and the people according to its ideal development roadmap.

Traditional top-down bureaucrats exercise and abuse power. Absolute power corrupts absolutely. I would like to urge that we work hand in hand to realize true justice and create quality democracy

and develop profound understanding of the rule of law so that Taiwan can become a truly admirable country with true justice and freedom.

Dispelling the Clouds to See the Sun, Justice Will Prevail

Attorney You-chen Su

Chairman of the Human Rights Protection Committee
Taiwan Bar Association & Honorary Chairman of
the Chinese Association for Human Rights

As a result of forced confessions, Chien-ho Su and two other innocent young men were entangled in litigation for 21 years before they were acquitted. Likewise, the ill-intentioned testimony of a tax collector has subjected innocent taxpayers to 20 years of litigation. Although a not guilty decision in the criminal case that gave rise to the tax case became final after three instances of trial in July 2007, the tax case is still in full swing with no end in sight. These cases portray the clashes between the past and present of Taiwan, resulting in judicial tragedies and even miracles.

In fact, the decision that acquitted the defendants in the Chien-ho Su case was rendered by different judicial practitioners in the same judicial system. The not guilty decision in the criminal case from which the Tai Ji Men tax case was derived was also rendered by first-instance, second-instance and third-instance judges in the same system.

One cannot help wonder how such dramatically different findings can exist in the same bunch of litigation materials when such extremely different adjudications have subjected innocent victims to never-ending torture. Although inherent defects in the judicial system cannot be ruled out if one strives to seek an explanation, still the fundamental reason lies in the lack of professional conscience and moral courage of judicial practitioners.

According to my observations as a practitioner in trials and as a practicing lawyer for many years, erroneous court judgments are often attributed to the narrow-mindedness of the judges or their abuse of discretionary power, coupled with their failure to closely examine and cross compare trial materials that lead to unjust cases. And when they ultimately realize that an erroneous judgment has been rendered, they will still choose to stick to their mistakes against their conscience due to their self-serving reasons and consideration of their face, liability and public credibility while turning a deaf ear to the cry of defendants forced to bounce between different instances of court. Conversely, if righteous and conscionable judges with extraordinary moral courage are put in charge, they will do justice to

an innocent defendant through their relentless pursuit of the truth to ensure justice is served without any consideration of their personal gain and will ultimately render immortal judgments. The retrial and acquittal of the defendants in the Chien-ho Su case and the not guilty decision of the criminal case from which the Tai Ji Men tax case was derived are excellent examples that signify the rebirth of the judiciary of Taiwan.

Unfortunately, the unjust Tai Ji Men tax case has dragged on even to this day with no conscionable adjudicator in sight. Facing the reverberant cry of tens of thousands Tai Ji Men's disciples for justice on the street, some judges in administrative courts still turn a deaf ear while some others are struggling with their conscience, since some judges changed their finding of the honorariums to Shifu from tuitions of a cram school to partially gifts, which are tax-free and admitted that Tai Ji Men is not a cram school. Such major changes suggest that the conscience of these judges was half awakened. I personally believe that one of these days, they will break away from their constraints which put their self-interest before anything else and achieve a frame of mind that upholds justice. That will be the day when Tai Ji Men is freed from these shackles.

After reading the book “20 Years of Oppression and Injustice—A History of Human Rights Struggles,” we should pray that Tai Ji Men will have the best of luck, its wrong will be righted and justice will be upheld this year. And Tai Ji Men will resume its prosperous development and re-create a new era of love and peace in the future.

A Change of Mindset, Awakening of Judicial Conscience

Prof. Keh-Chang Gee

Director

Research Center for Taxation and Public Finance Law
College of Law, National Taiwan University

Some unjust tax-related human right cases have not been resolved for many years. Although we have issued several white papers on tax-related human rights, progress is still very slow. Nowadays in Taiwan, agencies ranging from law-making bodies, tax agencies to judges in charge of rendering administrative decisions either lack the basic tenet for protecting the rights of taxpayers or are in need of persistence or perseverance even though they do have the tenet. Tax agencies often operate out of expediency on the ground of massive administrative workload and overlook the differences and facts associated with individual cases. They even issue a lot of administrative directives and interpretations not found in law for the convenience of administration. Such practices do not reflect the rule of law. Continued review should be conducted to eliminate such additives and pollutants so that the rule of law can be based on conscience and its fundamental principles.

When decisions are made, especially important ones, there is always room for a change of mindset, which is awakened conscience. A conscientious thought can drive away evil, and the ultimate objective of legal liabilities is to expect that everyone's conscience can be awakened. Such change of mindset is particularly important to legal practitioners.

Legal education primarily seeks to instill legal ethics. The most important facet of legal ethics is human rights protection. This should be a common faith and ultimate goal of legal practitioners such as judges who exercise government power, lawyers, legal staff, administrative personnel, etc., in order to protect the dignity of individuals and their freedom to develop their personality.

It is important to note that law is not just words but rather a spirit reflected by words. The true essence of each law of a democratic-constitutional country is awakening conscience, which means empathy. In case of inadequacies of law, there will be legal interpretations or legal supplements, which are usually supported by rigorous methodology of jurisprudence, seek to pursue the true purposes of legislation and are consis-

tent with constitutional values. People engaging in legal or political work primarily strive to continuously struggle during the practice of law to search their conscience and ability to do good. I hope we will continue to fight for the common ideal of protecting tax-related human rights.

Judicial Adjudication towards Human Rights Protection?

Tze-Lung Chen

Prof. Dr. of Evidence Law, College of Law
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The judiciary that does not strive to protect human rights loses its purposes and becomes barbaric power or even the protector of a mafia organization. The judiciary begins to have meaning when it is aligned with human rights protection, since it can be fairly and properly applied.

When I studied law, I was inspired by several gurus of human rights, such as Professor Tun-ming Tsai and Professor Dr. Winfried Hassmer, since their adherence to judicial independence and human rights protection is not only reflected in their knowledge but also shown in their actions.

When Dr. Hassemer visited Taiwan as the Vice President of the German Federal Constitutional Court, he was facing a request from the administrative branch of the German government not to make official presence in Taiwan, since there

is no official diplomatic relationship between Germany and Taiwan. However, he protested on the ground of separation of government powers, stressing judicial independence and human rights, which should not be compromised by administrative power. Thanks to his persistence, the official judicial relationship between Germany and Taiwan could be established. He was the first person to initiate such normal exchanges through his adherence to judicial independence. This is an example of an international relationship created and solidified by a legal practitioner through his accurate perception and extraordinary courage.

Prof. Tun-ming Tsai was famous for his courageous fight against martial law, whereas Prof. Hassemer's lifelong pursuit is human rights protection. The duty of legal practitioners is to safeguard the rights of the people and fight against protectors of administrative agencies that bully people. Such role is crucial. Moreover, the judiciary is the showcase of a country under the rule of law. The eminence of legal practitioners should not lie in their positions but rather in their impartial adjudications. Such a noble trait has no parallel.

However, some legal practitioners in Taiwan still have no regard to human rights and work as minions of the authorities. These people still hold on to old perceptions which are interest oriented and human rights apathetic. Some even collude with administrative agencies with intertwined relationship based on mutual interest. As a result, they become either evil partners or aides and subordinates to the authorities. Some even offer their endorsements during political elections and relish such relationship since they can assume holy judicial positions thereafter. They are not aware that such practices are taboos in western judicial systems. Constrained by old bureaucratic thinking, some legal practitioners do not clearly define their role as being separate and independent from politics and belittle themselves. This is indeed a positioning mistake.

Regarding Taiwan's judicial environment characterized by a lack of independence, Prof. Hassemer observed that judges in Taiwan perceive themselves as civil servants. In fact, this goes against the judiciary perception in a country under the rule of law. Prof. Hassmer pointed out that judges are not civil servants. This obviously

shows that the judiciary in Taiwan lacks independence and still reflects the pathetic thinking that it only holds a subordinate position.

As for the belief that the interest of legal practitioners should be aligned with that of their former law professors, this is a typical thinking of a mafia and leads to major legal factions. However, in a country under the rule of law, these teachers are like the sun, which only lights up the path indiscriminatively without any consideration of benefits. In this regard, fundamental enlightenment is required.

A personality of independence of a legal practitioner is a personality trait legal professionals rely on in assessing their tasks. Such legal independence is crucial to human rights, which can be safeguarded only with the persistence of legal practitioners. Otherwise, all will be reduced to nothing but mirage and illusion. This book reveals a good number of criminal law judges who discover the truth from a human rights perspective and based on evidence law. These judges are the true gems of Taiwan's judicial development. However, there are still certain legal practitioners in administrative courts who do not live up to the mission of judicial indepen-

dence as they are still confined to non-evidence law perspectives of the National Taxation Bureau, whose thinking is based on substantive macro-economics.

The Magna Carta (the Great Charter) is meaningful to tax-related human rights in Taiwan. In 1215, King John of England was autocratic, particularly in the sense that he levied exorbitant taxes at will. As a result, the Magna Carta was requested by the people. Therefore, the Magna Carta was derived from tax issues and subjected the king to the regulation and constraint of the law as well. The essence of the Magn Carta lies in the right of the people to claim rights from the authorities. This is also the rationale of human rights.

The judiciary is the emblem of enlightened people. However, tax judiciary is still part of the old system and has become a nightmare of the people in the country under the rule of law. To change this requires the society to support a true reform. In this era of enlightenment, the ambiguities should be eliminated, and the mission of legal practitioners in Taiwan is to create a new epoch by addressing issues and eradicating mistakes.

The Tai Ji Men case highlighted in this book was originated from a criminal prosecution agency that echoed the actions of the administrative power of the government taken to crack down on religious cults by initiating criminal investigation, which prompted tax authorities to follow suit. In this process, not much attention was paid to due process or evidence law. After the martial law of Taiwan was lifted, the remaining authoritarian regime does not have an independent judicial system underpinned by separation of government powers and still shows excessive authoritarian characteristics of tax laws. This runs counter to the principle that taxation should be specifically prescribed under laws and regulations and should be simplified. This portrays the subtle issues and reality of Taiwan's judicial system.

The essence of law is human rights, whereas the essence of administration and the judiciary is the respect and protection of human rights, the adherence to conscience and wisdom to tell right from wrong and the mobilization of courage to serve justice. In a normal country under the rule of law, the *raison d'être* is human rights.

This book contains court judgements that safeguard human rights as well as those that

deviate from the trajectory of a normal court decision. The latter can be corrected only through the monitoring of government powers by awakened citizens.

This book strives to reveal the truth and relentlessly seeks to portray the reality of law and human rights. Since this book is a history of human rights struggles in criminal and tax cases in Taiwan, it merits in-depth reading to gain insights to continuously save Taiwan's shaky legal system from corruption and deterioration.

Using Water of Mercy to Irrigate the Land of Human Rights

Professor Ching-hsiou Chen

Department of Law of Soochow University

In the past, tax laws were not incorporated into the subjects of national examinations for lawyers or judges and prosecutors. Relevant academic research was also few and far between with relatively less attention to the protection of tax-related human rights. Research attention was not given to relevant fields until recently when tax law scholars in Taiwan have been advocating the concept of safeguarding tax-related human rights. In addition, public awareness of tax-related human rights was awakened, particularly after the scholars joined hands in promoting reforms in the area of tax-related human rights after the occurrence of the Tai Ji Men tax case. Meanwhile, most laws and regulations which have been declared unconstitutional and void by the Grand Justices of the Judicial Yuan are related to tax laws and regulations, suggesting the Grand Justices are also stepping up their efforts to protect tax-related human rights.

In Germany, the government's position is to provide assistance to religious, public-interest and charitable organizations. The state even appropriates tax revenues to the church. Hence, the government and these organizations have a relationship of mutual assistance and cooperation. Since Tai Ji Men is an organization that enhances physical health and the cultivation of mind, it is an organization with public-interest characteristics. In addition, the payment of honorariums to the Shifu (master) also has the characteristic of moral and ethical payment that demonstrates respect to the master according to the folk customs of traditional martial arts schools, it may not be appropriate to treat the honorariums as payment of considerations to the Shifu in the course of typical market trading activities.

In the past, the National Taxation Bureau assessed the income tax payable of the Shifu of Tai Ji Men according to the profitability standard for cram schools. This practice is indeed incompatible with folk customs. Therefore, the income was subsequently assessed by estimation. Even though this is an improvement over the past practice, tax levy by estimation is still too rough.

Therefore, the Taipei High Administrative Court should be recognized for its recent decision that set aside the original administrative sanction and requested the National Taxation Bureau to take prudent measures to arrive at an accurate number to address the issue of rough estimation typical of a estimation-based assessment.

The national examinations for tax collectors in Taiwan mostly cover only subjects such as economics, finance and accounting without any subject on tax laws. The pre-employment and on-the-job training of tax collectors also focuses on tax evasion investigation. There are very few courses, if any, on protecting tax-related human rights, not to mention that the teaching of tax law theories is also severely lacking. Therefore, it stands to reason that taxation enforcement personnel lack practical understanding of tax-related human rights protection. Although a legal department is set up as part of the organization of the National Taxation Bureau, there are no personnel with professional legal backgrounds. Problematic enforcement issues caused by tax collectors with insufficient knowledge of tax laws due to a lack of tax law experts in the National Taxation Bureau should be addressed in the future.

If tax laws and regulations are unreasonable or are not properly enforced, unreasonable taxation results will be created, making the legal environment of Taiwan a barren desert which stagnates economic activities and hampers national economic development. Taxation is not just about the fiscal revenues of a country but also creates economic development opportunities. Therefore, it should not become a barrier that hamstrings national development. The environment for the protection of tax-related human rights in Taiwan is like a desert. I sincerely hope that the government, private sector and academia can irrigate the land of tax-related human rights with the water of mercy so that the concept of tax-related human rights protection will gradually burgeon into a giant tree that provides shade to the people. The inception of good causes will lead to good results. I hope we can work together to create a tax law environment that ensures mutual co-existence and fosters mutual prosperity.

Tai Ji Men, Fighter of Justice

Professor Chun-chieh Huang

Member of the Presidential Office Human
Rights Consultative Committee &
Distinguished Professor of Financial and Economic Law
National Chung Cheng University

The objectives and value of law lie in safeguarding fairness and justice. However, attaining fairness and justice often requires active struggles. Although the mission and objectives of law are to carry out fairness and justice and protect the rights of the people, continued struggles of the people are still required to ensure that law is operated on the track of fairness and justice.

In 1996 when the government's witch hunt for religious cults was in full swing in Taiwan, a prosecutor prosecuted the Shifu and other members of Tai Ji Men for violation of the Tax Collection Act and occupational fraud. The indictment not only identified "raising goblins" as a means of fraud but also accused the disciples' honorariums to their Shifu as proceeds of fraud, which should be forfeited. Meanwhile, the honorariums were concurrently treated as tuition income of a cram school and were referred to the

National Taxation Bureau for supplemental taxes. In fact, the matter involving violation of the Tax Collection Act and occupational fraud in the criminal proceedings was acquitted in all three instances of criminal court. However, the tax matter has still dragged on even today. In discussions that have taken place in many seminars and public hearings, questions about the fairness and justice and standards and tax laws were often raised.

In fact, the Tai Ji Men case involves important constitutional issues such as religious and tax-related human rights. Despite many years of efforts, the tax authorities still insist that the government should treat all taxpayers fairly pursuant to tax laws and regulations. Since the issues involved are quite extensive, I expect all government agencies to take a good look at this matter, respond to questions from all members of society, consider how to achieve effective remedies and revamp relevant procedures so as to carry out the constitutional value of fairness and justice.

Revival of Justice and Fairness

Professor Hwai-tzong Lee

National Chung Hsing University

Surprisingly, a very clear case was falsely claimed as a criminal case of fraudulent act of “raising goblins.” The absurdity all started from the government’s unwarranted crackdown on religious cults, followed by indiscriminate raids and searches of Tai Ji Men academies and illegal detention by the prosecution, resulting in a case of grave injustice. What is even more absurd is that the National Taxation Bureau, without conducting investigation into the matter, simply used the false data fabricated by the prosecutor and caused an ongoing disaster of unjust taxation that has spanned 20 years. In the current judicial system of Taiwan, which prides itself as a constitutional democracy, we are very surprised to see innocent people trapped in litigation for 30 years, and the case of Su Chien-ho, where three innocent young men were finally proved innocent and released after 21 years of fighting against the wrongful death sentences. Today, the disastrous Tai Ji Men tax case has unbelievably dragged on for 20 years.

In ancient times, the inquisitional system was adopted and defendants were treated as passive participants in the trial process. No attention was paid to procedural justice or scientific evidence. Judges ignored the three steps of a rational argument (clarifying the matter in dispute, verifying the relevant evidence, and drawing conclusion) and would do anything to get the facts and evidence they wanted. Afterwards, we started to learn from the West and adopted the “adversarial system,” and in the past ten plus years, we also adopted a reformed “adversarial system.” Strictly speaking, our legal system has improved. However, because the authoritarian era ended just a couple of decades ago, our administrative system is still slow in adopting the concept of treating people as bearers of rights. The disastrous and unjust Tai Ji Men tax case perhaps is not caused by just one or two tax collectors but is derived from a bureaucratic system that has not fully evolved as part of a country under the rule of law.

Since it is true that things are not easily observed and the rationale is not easy to understand, Juyi Bai, a famous poet in China’s Tang dynasty said in Freetalk III of his poem Five Freetalks: “I will

show you a way that will clear up your hesitation and doubt without divination or fortune-telling. If you wish to test the quality of jade, you need to burn it for three days. If you need to appraise the quality of wood, you need to wait seven years until the seedling has grown up. There came a time when Zhou Kong [a sagacious chancellor in China's Zhou dynasty] was fearful of rumors and hearsays and Mang Wang [an evil chancellor who usurped the throne in China's Eastern Han dynasty] was courteous and polite in order to recruit talents, their true personality and character would have been unknown had they died immediately at that time."

Time is a touchstone for truth. During the 20 years of the disastrous Ta Ji Men tax case, the disciples have always adhered to the teachings of their master and practiced Tai Ji continuously. The disciples have also assisted and supported one another. Had the honorariums to the master been tuitions for a cram school, how would it be possible for the disciples to maintain the dedication to Tai Ji Men? It is quite obvious that the National Taxation Bureau's treatment of the honorariums as cram school tuitions seriously goes against empirical rules. However, civil servants and judicial practitioners sometimes

cannot understand the sincerity of the individuals concerned due to their differences in experience.

This book gives a fair account of the suffering of Tai Ji Men. Facing the unreasonable treatment of such a good organization unified under a solid conviction, none of its disciples harbors any hatred. Their only wish is that their Shifu can come back to Taiwan soon.

Since the administrative bureaucratic system in Taiwan has not broken free from the remnants of an autocratic regime, unjust tax cases may not come to an end immediately. The disciples of Tai Ji Men still have to maintain their efforts, courage, kindness and rationality under the tenet that justice will be revived. I hope that similar cases will not happen in Taiwan again.

Tai Ji Men Shapes the Sound Personality of Individuals

Attorney Yungran Lee

Chairman of the Chinese Association for Human Rights
& President of the Yungran Legal Foundation

Tai Ji Men is a public interest organization that elevates mental and physical health of people, purifies mind, and promotes harmony in society. Through his selfless teaching, Dr. Hong, Tao-Tze, the leader of Tai Ji Men, selflessly teaches and guides his disciples to understand how to enhance their physical health and maintain good moral character. Inspired by the noble character and philosophy of the master, his disciples are willing to follow and learn from him. As a result, Tai Ji Men has thus become a place for shaping the sound personality of individuals.

Maintaining good physical health first requires good moral character. Dr. Hong's education of his disciples not only makes them healthy but, more importantly, also inspires them to maintain good moral character. As a result, Tai Ji Men's disciples sometimes do not join individually. They may join Tai Ji Men by group such as couples, families or even three generations of their blood relatives.

According to Tai Ji Men's disciples, the honorariums they offer their master vary, and the master treats all disciples equally regardless of whether the honorariums are paid or how much is paid. Honorarium payment is made voluntarily by the disciples. Unfortunately, a complaint was filed with the authorities many years ago regarding this matter and resulted in a series of unjust cases. The master even became a defendant in a criminal case prosecuted by a prosecutor. Although he was acquitted in three instances of court trials after 10 years and 7 months and received a compensation for wrongful detention, he is still subject to tax-related harassment because he is besmeared as a tax-evading operator of a cram school. This matter still has not finally come to an end even after the tax sanctions imposed by the National Taxation Bureau were set aside several times. 20 years has elapsed and still justice for Tai Ji Men is not done.

It is understood that there are several well-developed religions in Taiwan, thanks to protection under the Constitution. Take Buddhism, for example, when a rite is performed, honorariums offered as tribute to Buddhas and sanghas range from NT\$3,000, NT\$5,000, NT\$50,000, NT\$100,000 or even to NT\$10 million. How can

the honorariums paid by Tai Ji Men's disciples to their master, which are the same by nature as those paid by Buddhists to sanghas, be taxed? By the same token, the honorariums provided by Tai Ji Men's disciples to their Shifu have absolutely nothing to do with cram school education, which is a profit-oriented operation. Tai Ji Men does not only teach Qigong but also encourages its disciples to maintain good moral character and is almost a type of faith, an alternative to religions. Therefore, grave injustice in the Tai Ji Men tax case is obvious.

Religions are a type of faith. Under Article 13 of the Constitution of the Republic of China, the people shall have the freedom of faith. Two United Nations conventions also protect the freedom of faith and religion of the people. As an organization of common faith, the scope of its faith is even larger than that of a religion even though it is neither a business operation nor religion. Unfortunately, it has been confronted with the trouble from the National Taxation Bureau, which regards the disciples' honorariums to the master as cram school tuitions.

Why do the disciples pay honorariums to their master? In fact, the master may not have

wanted the honorariums in the first place. The issue is when the disciples became aware of the master's noble philosophy, which is not limited to caring for Taiwan and for the disciples who have joined Tai Ji Men, and which is to spread his teachings and philosophy to the whole world, they are inspired to join his cause. But these efforts require financial resources that can cover all expenses such as transportation, airfare, etc. Therefore, the disciples' payment of honorariums to the master is understandable.

In addition to respecting their master, the disciples also hope to spread the wonderful philosophy and do good to humanity together with their master. They have felt very sorry that their token of respect to their master has caused him to be entangled in such tax trouble.

The book titled *Revelation* promises to bring tears into the eyes of the readers who have read the tragic accounts of Tai Ji Men's disciples. From the perspective of human rights protection, I urge government agencies to take a prudent stance and conclude the tax case so as to protect tax-related human rights and grant a reasonable treatment to Dr. Hong, Tao-Tze as soon as possible.

Tai Ji Men Lights up the Path to Tax-related Human Rights

Attorney Tien-tsai Lin

President of the Legal Aid Foundation in
Taipei, Kinmen and Matsu branch &
Supervisor of the Association for Victims Support

Insisting on the merits of its case, Tai Ji Men has harnessed the strength of the righteous support in exposing the fallacy of “raising goblins” accused by the prosecutor. Such moral strength of Tai Ji Men allows the public to see the fallacy of a tax payment demand rashly issued by tax collectors in Taiwan, of the tax reconsideration and administrative appeal system, of the administrative litigation system and the enforcement system, or even of the tax system from legislation through administration to the judiciary.

The source of all the ridiculous developments turns out to be the tax system in Taiwan, which never takes human rights and the rule of law seriously.

At the height of the efforts to drum up social support for the unjust Tai Ji Men case, I happened to be invited to serve as the Chairman of the

Tax-related Human Rights Committee of the Chinese Association for Human Rights at a time when the concept of tax-related human rights just took off. During seminars on many tax reform issues, legal amendment issues and issues relating to the reform of taxation remedies or even in workshops on how to communicate the legal concept of tax-related human rights to all walks of life, I often saw enthusiastic participation of Tai Ji Men's disciples. Because of the positive strength of Tai Ji Men, the concept of tax-related human rights finally started to burgeon in Taiwan and earn the support of many world leaders.

I appreciate Tai Ji Men's insistence on a perfect conclusion of its own case. The persistence on righting the wrong not only has created favorable conditions for its case but also has lighted up the path to tax-related human rights.

A reasonable tax system is the cornerstone of the long-term stability of a country. I sincerely look forward to the end of the unjust Tai Ji Men tax case and to continued efforts of Tai Ji Men's disciples to fight for a reasonable tax system and environment for Taiwan and for the creation of a global legal concept underpinned by tax-related human rights after the name of Tai Ji Men is

cleared. Let us work together to create a sound, healthy and wonderful tax system for future generations and make tax-related human rights a universal value.

Revealing the Dark Side of the Judiciary and Tax Regime

Jing-jin Wu

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In my recollection, the Tai Ji Men case appears to be one of the three major cases during Taiwan's crack down on illegal religious cults in the middle of 1990s. In 2006, I began to teach in the Department of Law of Alethia University. I was fortunate that when I taught a course on the Law for Religious Organizations in the Institute of Religious Studies the following year, a graduate student mentioned the crack down on illegal religious cults during his presentation on religious frauds and freedom of faith in my class. It was not until I went and checked the decisions out of curiosity that I found that ten years had elapsed and the three major cases had not been concluded. What was more surprising is that the Tai Ji Men criminal case, which was concluded the earliest, is still entangled in tax litigation.

Therefore, the starting point of my interest in the Tai Ji Men case was the necessity of my teaching.

Later, probably due to serendipity, I was in touch with Tai Ji Men's disciples and lawyers who defended this case, I gradually got hold of more specific details about this case. This case was derived from the so-called policy of the Ministry of Justice to crack down on illegal religious cults. However, I still do clearly know of the origin or objectives of such policy. What is more perplexing is that prosecutors, who were supposed to be neutral and objective, accommodated such perplexing policy and started to conduct criminal prosecution, especially Kuan-jen Ho. Relying solely on a totally unbelievable tip, he conducted large scale raids of Tai Ji Men's facilities and immediately released information on the media to label Tai Ji Men as an evil cult. What is more absurd is that he even accepted interviews with the media to display his so-called "criminal evidence" in order to portray himself as a judicial hero. Ironically, the judiciary practitioners in Taiwan who are the least compliant with the requirement that no communications generated during investigation may be disclosed turn out prosecutors who are most knowledgeable about law.

The eccentric behavior of the prosecution was certainly not limited to this. Not only did they

incarcerate people first in order to get testimonies but also they intimidated and coerced Tai Ji Men's disciples to give false statements in order to incriminate their master. Such acts were engaged without the least regard of law and in serious violation of human rights. Now that the prosecution had determined that the defendant was guilty of criminal fraud and evaded taxes by illegal means, still they referred relevant materials to tax authorities to impose taxes. This makes this matter all the more suspicious, since illegal criminal proceeds should be forfeited and would not have incurred the issue of taxation. It only takes the most basic legal knowledge to know that these two different means are absolutely incompatible to each other. It makes no sense that the prosecutors did not understand this. Nevertheless, they still requested the National Taxation Bureau to impose taxes with such clear awareness, thus setting up an extreme example of prosecutors' abuse of government authority.

After a not guilty final decision in the criminal lawsuit against Tai Ji Men was finally obtained after ten years of struggles, Tai Ji Men was confronted with another dilemma when it sought to pursue the liability of the prosecutor for his offense of abusive prosecution, because the

current judicial practices hold that an acquitted defendant in a criminal case is not a victim of the offense of abusive prosecution. As a result, the right of the victim to file a complaint or private prosecution is denied. Such an absurd finding only highlights the issue of the judiciary seeking to defend itself and cover up its problems. When the criminal liabilities of a prosecutor cannot be pursued, the victim is only left with the option of administrative penalty, which has a statute of limitation of ten years. However, it is not uncommon for a trial to drag on over ten years. Therefore, such statute of limitation for the administrative penalty is tantamount to an umbrella that protects abusive judicial practitioners. This problem is all the more pronounced in the Tai Ji Men case.

What is even more unbearable is that the unjust Tai Ji Men case, which should have come to an end, was subject to another long-term legal battle when the National Bureau of Taxation determines that the honorariums paid to the master are cram school tuitions with consideration characteristics rather than gifts. For administrative action brought by citizens, administrative courts usually take the side of administrative agencies, resulting in low success rate of citizens. Even if

an administrative court sets aside an administrative sanction, the administrative agency can still re-investigate the matter and renders the same sanction when the administrative court rarely decides on the sanction that should be imposed. As a result, the people have to bring action again, thus suffering the cycle of administrative action, reversal of the sanction, re-investigation, and same administrative sanction, which is the main reason why the Tai Ji Men case is still unresolved today. Incidentally, the series of nightmare actually began with the materials referred by the prosecution but absolutely rejected by the court in the beginning.

I often remind my students in class that even if they do not practice law in the future, they should become knowledgeable about the Criminal Code and the Code of Criminal Procedure, since even though they may perceive themselves to be nice people, still the right to tell a good guy from a bad guy does not vest with them. Learning how to protect themselves will prepare them to fight against abusive authorities from time to time in the future. Meanwhile, I also expect my students to courageously stand up against social injustices. If they think this is the problem of others not theirs, no one will voice his support for

them when they suffer the same plight. I have gained deeper insights into the admonition to my students since my exposure to the Tai Ji Men case, which is like a magic mirror that reveals evils and reflects the dark sides of the judiciary and tax system of Taiwan. Facing an abusive state machine, the people should not be submissive. True fairness and justice cannot be realized without persistent struggles.

Tax Cases Dragging on for Years Reflecting Unsound Tax Regime, Judicial and Administrative Systems

Shih-chou Huang

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As a teacher of law, I am teaching in a department of public finance and tax administration while researching tax decisions based on legal dogmatics and statistics. By doing so, the true picture of the tax administration, judicial practices and the protection of taxpayer's rights in Taiwan becomes clear enough to reflect a key factor that explains why Taiwan is lagging far behind advanced countries in terms of rule of law – either an erroneous focus of education for tax practitioner (administration) or total neglect on such education (judiciary).

Tax lawsuits dragging on for over ten years are not uncommon in administrative court decisions, because each stage of the original disposition, reconsideration, administrative appeal, and first instance and second instance administrative action takes a considerable amount of time.

In addition, a lot of time is also consumed if the Supreme Administrative Court repeatedly reversed the original decisions or administrative courts repeatedly remanded original dispositions to the disposition agencies, and remedies are sought again if a new disposition turns out to be unacceptable. Civil service examinations focus on abstract knowledge such as tax amount calculations, economics and finance, while law examinations are limited to civil law (essay questions) and legal knowledge (multiple choice questions). The coverage of theories and principles for administrative laws, the Administrative Procedure Act, and the Constitution in civil service examinations is seriously lacking. As a result, the original tax men who assess taxes and their supervisors do not have enough confidence in legal knowledge. A prudent and conservative attitude of such civil servants as reflected by their dogged adherence to interpretative circulars from superior authorities and to past practices is naturally adopted as an administrative safety option.

When a tax case is put before an administrative court, the ability of administrative judges to handle professional lawsuits involving tax matters becomes another issue. For a long time, administrative judges are promoted from civil or

criminal court judges, who can choose this career path if they have accumulated enough seniority. All they have to do is take a brief training course on tax laws (40 hours) before they are promoted. Therefore, it is difficult to expect an administrative judge would have knowledge in accounting, tax laws and regulations, the philosophy of tax laws, and business practices. As a result, it is quite common to find adjudication reasons which are cut and pasted from the arguments of tax agencies in tax decisions. Instead of focusing on the issues of a case during a court hearing, a lot of efforts are wasted in empty exchanges of highly abstract theoretical arguments such as the burden of proof, collaboration obligations and substantive taxation, and it is very rare to clarify the spirit of tax law provisions and the entire history of a transaction. Even if a decision is rendered in favor of a taxpayer, the matter is still remanded to the original disposition agency to determine the payable tax amount, resulting in ever-lasting tax bills.

Tax cases dragging on for many years often reflect fundamental flaws of the tax regime which can hardly be resolved by the judicial and administrative system for taxation. The processes in which the long-winding cases lasted several years

put together a history depicting the evolution of taxpayer's rights in Taiwan. In retrospect to the history of struggles for taxpayer's rights in Taiwan, maybe we can think about the possibility that countless futile legal battles between the tax agencies and taxpayers could have been prevented if the tax men and administrative judges who examined past tax cases could have had more professional knowledge in law and taxation and more humility and less authoritarian thinking typical of tax agencies.

Justice Delayed Is Justice Denied

Assistant Professor Po-yen Hu

Department of Law Soochow University

“Justice delayed is justice denied,” the old saying in the legal profession, is quite familiar to many legal practitioners. However, justice in the judicial system in Taiwan is often late or even never comes.

Tai Ji Men case, which dragged on for more than ten years, is an example where justice is still on the way. In November 1996, the Kaohsiung Prosecutors Office and the Hsinchu Prosecutors Office conducted investigation based on anonymous complaints against Tai Ji Men. Nevertheless However, they dropped the investigation for lack of evidence. However, the Taipei District Prosecutors Office and the Taipei Field Office of the Bureau of Investigation jointly searched 19 places including the residence of Hong, Tao-Tze and his wife, Tai Ji Men’s facilities and the disciples’ residences on December 19, followed by criminal investigation which dragged on for years. After ten years of litigation, Hong, Tao-Tze and his wife were acquitted in a final decision. However, such

criminal litigation victory did not do justice to Tai Ji Men, since the tax litigation that followed is still ongoing. The failure of government agencies to make right decisions when they cling to problematic practices in the past has made it impossible for justice to come to the citizens.

Tai Ji Men's case is a mirror that reflects the flaws in Taiwan's judicial system. Although the final result appears to show that justice is done, still injuries have been inflicted.

Tai Ji Men's Courage to Adhere to Justice

Amin Wu

President, Liberty Time Net

In Taiwan, anyone can speak freely regardless of their color. This is the freedom and equality enjoyed by everyone. In Taiwan, everyone is equal, of equal importance and equal before the law.

Everyone should also be treated equally in media reports. Therefore, in addition to verification, speed and accuracies, media coverage of any events should also balance all relevant facts and present the stories of both or even multiple parties so that all parties have equal opportunities to speak up and the viewers feel that the reports are balanced. Dedicating my life to the media for decades, I believe the media should be conscientious to help the society.

I am over 90 years old. I have seen all kinds of people. After seeing the wonderful martial art performances and learning about the objectives of Tai Ji Men, I have been deeply moved by the fact that Tai Ji Me not only builds strong bodies but also cultivates healthy minds. I expect that Tai

Ji Men will become all the more successful and work with the Liberty Times Net for the future of Taiwan.

Having experienced World War II, I understand the value of peace. For many years, the Liberty Times Net has covered many of Tai Ji Men's cultural exchanges under the themes of love and peace in different parts of the world, which are good examples of unofficial diplomacy for Taiwan. I sincerely hope that Tai Ji Men's vision can affect the 7 billion population in the world and have positive influences on the health and peace of the people all over the world.

In my lifetime, I have witnessed the retrocession of Taiwan, the damage of the 228 Incident to Taiwan, and the transition through the martial law period to today. Although Taiwan claims to be a free country under the rule of law and the government is working very hard to bring its human rights standards into line with international standards with significant progress, still there is plenty of room for improvements.

The book *Revelation* plainly and fairly depicts the tragic journey of the master and disciples of Tai Ji Men who have suffered from grave injustice

in the judicial and tax systems. A reading of the book invokes sadness and also admiration of their courage to adhere to justice. Even though their unjust case is still not over after 20 years has elapsed, their determination and perseverance are getting stronger.

I believe that conscience is reflected by acts of individuals, which affect their families, society and the country. Civil servants, in particular, should do good to society. I hope government agencies should conduct conscionable acts to demonstrate their love of this country and their protection of the citizens. I sincerely hope this country can enjoy true peace so that the members of the society can be free from the scourge of unjust cases forever.

Justice in the Conscience of Everyone

Sheng-fen Lin

Former Chairman
China Television Company

The book *Revelation* contains words of blood and tears and is thought provoking. The in-depth analyses of any legal professionals can be summarized by the following two sentences:

Justice is in the conscience of everyone, even though youthful time which has been wasted cannot be regained.

The supreme goals of human rights and justice cannot be attained simply through compliance with the law.

I sincerely hope that the brothers and sisters of Tai Ji Men would remain courageous in times of frustration and calamity and demonstrate their great love so that the public will be free from unjust incrimination and persecution of government authorities. Once again, I would like to express my heartfelt gratitude and utmost respect to the brothers and sisters in Tai Ji Men for their tolerance and great love.



A Family Torn Apart by An Unjust Case

The cases involving Tai Ji Men, be they criminal or tax cases, are as monumental as the Chien-ho Su case in terms of their significance in the judicial history of Taiwan. It is fair to say that they are the most notorious human rights violation cases in Taiwan. Several individuals who were proven to be innocent had to struggle for 10 years and 7 months to be acquitted in criminal decisions. Immediately thereafter, they were entangled in tax-related litigation, which is not yet resolved even today. This phenomenon is truly unbelievable. I feel that such belated justice is derived from professional and moral chaos reflected in judicial decisions. Law-abiding citizens can only keep their fingers crossed and hope that no mishap will befall them.

Attorney You-chen Su

Chairman of the Human Rights Protection Committee
Taiwan Bar Association &
Honorary Chairman
Chinese Association for Human Rights

Over the years, he often sank into contemplation while gazing at his computer screen. The lovely mixed-race child who appeared on the screen was his little grandchild. The growing and increasingly adorable child could not hide the sadness worn on the old man's face. .

For the past 20 years, an unjust case has not been resolved and his master and Tai Ji Men have still been persecuted, which put the heaviest burden on his mind. On July 7, 2014, the old man passed away with regret. He was Tiao-hsin Chen, a disciple of Tai Ji Men.

Tiao-hsin Chen was a former chief financial officer of Acer. When he suffered fulminant hepatitis, which was declared by his doctor as incurable, he joined Tai Ji Men. This not only saved his life but also restored his health and happiness. Out of gratitude, he had been doing volunteer work for Tai Ji Men before he passed away.

Regret of a lonely old man

He left behind a letter which reads as follows:
“After Prosecutor Kuan-jen Ho raided and searched Tai Ji Men on December 19, 1996, I

voluntarily visited the Taipei Field Office of the Bureau of Investigation with the master. Although I was not a red-handed offender and no one accused me of any offense, I received worse treatments than a criminal does, since I was taken to a separate interrogation room for separate interrogation. I was interrogated continuously for 24 hours from around 5:00 or 6:00 pm on that day before I was transferred to the Taipei District Prosecutors Office for arraignment the following day. I was handcuffed against my will when interrogated by Kuan-jen Ho. In the process, no food was provided to me, and I was intentionally deprived of any rest. They used all kinds of means such as intimidation, threat, deprivation of food, and deceptive enticement to extract a testimony they desired in the transcript. I was not released until around 8:00 pm the following day.

At 7:00 a.m. on December 24, the prosecution sent an army of investigators to search my house and took me to the Taipei Field Office of the Bureau of Investigation for another round of prolonged and tiring interrogation before I was detained and held incommunicado for close to four months. It was Christmas Eve when I was detained. Although it was a time for heavenly peace, I was fraught with fear and anxiety like

never before, since I did not know when I would regain my freedom and see my family again.

After being detained, I was not arraigned until January 7 of the following year. Without notifying my lawyer to be present, Prosecutor Kuan-jen Hou asked a bailiff to take me to a meeting room on the 5th floor of the Taipei District Prosecutors Office. Without the presence of a clerk and with no one to prepare a transcript or to do the audio recording of the arraignment, Prosecutor Kuan-jen Ho lied to me by saying that my wife (who was working in the Ministry of Justice at that time) had tried to pull a few strings in my favor. He said: ‘When you are detained, a dozen of people who care about you will be restless. Think about your family,’ and ‘Be a man and take responsibility for what you have done. Don’t drag your family into this mess.’ He asked me to provide a testimony unfavorable to my master. When I said my master’s kungfu (martial art skills) is real, Kuan-jen Ho immediately threatened me ‘not to be a tragic hero’ and said that if I still did not ‘tell the truth,’ my wife’s salary would be halved. As a result, no one would be available to take care of my two daughters.

On January 16, Ho Kuan-jen arraigned me again, still without notifying my lawyer to be present. While awaiting the arraignment, I was surprised that my wife was at another detention room. I was very worried that Kuan-jen Ho's verbal threat was coming true. However, because I was held incommunicado, the bailiff would not allow me to talk to my wife. I even dared not look at her since I was afraid that I would burst into tears when our eyes met. I was even more fearful that my wife would sense my fear and worry about me. When I was still suffering from such emotional entanglements and struggles, Kuan-jen Ho began his first question without turning on the audio recorder or creating a transcript: 'Have you seen your wife?' 'Is your master's kungfu real?' I still answered: 'It's real.' Infuriated, he pounded his desk with both hands forcefully, shouting: 'You don't have enough compassion even though you have been seeking self-betterment. Even when your wife is about to be detained, you still don't do anything to save her.' I was extremely infuriated and saddened by the realization that a prosecutor with government power is leveraging human weaknesses and the safety of my family to force me to make false accusations and to choose painfully between my family and my master. When I adhered to my conscience and the truth,

I was detained and held incommunicado for two additional months.

My two elder brothers, who emigrated to the U.S., saw the news reports about the case and called my wife to voice their concerns. They even asked my wife if I committed any crime and shamed our family and ancestors. Being detained at the time, I couldn't explain the whole thing to my brothers, leaving all the pressure on the shoulders of my wife.

At the time, my wife was working as an editor in the Ministry of Justice, but this case attracted the attention of her supervisors and coworkers who became suspicious of her. Meanwhile, the prosecution kept disclosing information in the course of the investigation, resulting in media reports implying Ministry of Justice officials were involved in this case. Reluctantly, my wife had to choose early retirement. My two daughters, who were college students at that time, were ridiculed and discriminated in school. As a result, their education and grades were seriously affected. Both of my daughters later chose to study and live abroad. Even though I could not afford to pay their tuitions, still they would rather stay overseas by working hard to support themselves than

return to this country where they feel sad and insecure.

Before I retired, I had worked as the chief financial officer of a well-known company and was quite reputable in my field of work with an excellent credit history with banks. However, because of the unlawful investigation and detention by the prosecution, my good credit standing which I had earned in my lifetime was totally ruined. A couple of days after I was released, my bank called back my mortgage. With only my wife's salary, we found it hard to make ends meet. As a result, we had no choice but to swallow our pride and try to borrow money from our friends and relatives. However, they still had suspicion about me and were not willing to give us a helping hand. I made a lot of efforts to seek help only to face rejection and mockery. The achievements I had made and my good reputation, for which I had worked very hard in my whole life, were completely destroyed. Words could hardly describe the hardships and ordeals I have experienced. If it were not for my vow and determination to right the wrong and clear my name, I would not have survived the ordeals until now.

Although I have received state compensation for wrongful imprisonment, still my life cannot be restarted all over again. Nothing can make up for the catastrophic damage to the spirit, property, reputation and career of my wife and me. My young daughters, who cannot even fully recover from the trauma, chose to stay abroad. My wife and I are no longer young. If we want to visit our daughters, sons-in-law, and grandchildren, we have to travel overseas. Since this is not easy, we have to suffer from missing our children. Prosecutor Kuan-jen Ho reduced my lifework to nothing. This can hardly be compensated by any compensation for wrongful imprisonment.”

Tragedies of Injustice in Our Social Atmosphere

As the cornerstone of legal ethics, human rights protection should be the faith and ultimate objective of judges, lawyers, paralegals, administrators who exercise public authority.

Prof. Keh-Chang Gee

Director
Research Center for Taxation and Public Finance Law
College of Law, National Taiwan University

Tai Ji Men Case Broke out in 1996 – A Politically Chaotic Year in Taiwan.

It was in that year when the first ever direct presidential election was held in Taiwan. Since certain religious groups had supported a particular presidential candidate, the newly elected government retaliated against religious entities which had different political positions after the election. As a result of a series of “religious cleansing” actions, several religious groups were shut down, fled to foreign countries or were criminally prosecuted. In consequence, the entire country plunged into the Dark Ages.

On November 21, 1996, Pang-yu Liu, Taoyuan County Magistrate at that time, was brutally gunned down in an execution manner by unknown shooters that killed eight people and injured one. In less than 10 days another tragic event took place in Kaohsiung. The body of Wan-ju Peng, the Director of the Women Development Department for the DPP (Democratic Progressive Party) at the time, was found by the police three days after she had been reported missing since she took a taxi to attend the Interim DPP Congress that evening. The two outrageous major public security cases, which put enormous

pressure on prosecutors and the police, are still not solved even to this day. According to senior reporters covering news about prosecutors and police, the government cracked down on religious cults and allowed rampant untrue poison-pen letters in order to divert public attention. As a result, Tai Ji Men was caught in the path of the government crackdowns.

Incriminating Poison-pen Letters

In November of 1996, the Kaohsiung District Prosecutors Office and the Hsinchu District Prosecutors Office investigated Tai Ji Men based on untrue poison-pen letters. The outcome of the investigation suggested that there was no legal violation and victim. Prosecutor Yu-cheng Hsiao of the Kaohsiung District Prosecutors Office closed the investigation on November 30. On a China Times report dated December 20, Prosecutor Huai-lien Chou of the Hsinchu District Prosecutors Office said that since no evidence was found that supported criminal allegations, he was also going to close the investigation. For the same false accusations, Prosecutor Kuan-jen Ho of the Taipei District Prosecutors Office initiated investigation on December 19 in the same year without conducting any verification and without

summoning any witnesses. Such investigation of Tai Ji Men violated the requirement that there shall be no double jeopardy under the Constitution.

In the afternoon of December 19, 1996, Prosecutor Kuan-jen Hou commanded hundreds of armed policemen to raid and search 19 places, including Tai Ji Men's facilities and its disciples' residences in different parts of Taiwan with the media shooting videos and pictures on site without any restriction. Why were the media present in the search sites given the principle that specifics of criminal investigation should not be disclosed to the public? Because Kuan-jen Ho was quite popular to the media, which loved to cover his news. He was very popular because he just concluded the case involving the illegal operation of video arcades by Jen-shen Chou, for which he earned the nickname "Judicial Rambo" from the media. He needed the media in his criminal investigation and the media also needed him to cover his investigation. To enhance his popularity and attract media attention, he often carried out his duty at the expense of the people's rights.

On the evening of the raids when the master, who is in charge of Tai Ji Men, was still being

interrogated, the 7:30 evening news of CTV had reported Tai Ji Men's alleged religious fraud. In fact, the master was interrogated until early morning the following day, which is later than the news submission deadline for newspapers. However, it was reported in newspapers the following day that Tai Ji Men allegedly evaded taxes in the amount of NT\$3.1 billion. As a matter of fact, the total balance in the two accounts mentioned in the indictment on the day of the raids was around NT\$610,000 without any cram school tuition and operating income. Why that figure became an astronomical number all of a sudden? What the newspapers reported is obviously based on information disclosed by Kuan-jen Ho. Later, Kuan-jen Ho falsely stated the sum as NT\$3.2 billion, asserting that the court should confiscate the income as proceeds of fraud. However, he contradicted his own assertion when he referred such matter to the National Taxation Bureau (NTB) to levy taxes on the ground that such income was derived from cram school tuitions and operating income. How did he come up with this figure? Since 1996 when this case broke out until now, the master and his wife as well as all of Tai Ji Men's disciples still cannot find an answer from relevant government agencies.

White Terror Triggered by Illegal Raids and Searches

On the day the case broke out, the disciples who happened to be in Tai Ji Men's facilities were taken to a field office of the Bureau of Investigation for interrogation. Some even endured inhumane prolonged interrogation that lasted over 24 hours. On December 20, Tai Ji Men's disciples Hsiu-chen Wen and Cheng-wen Li were interviewed by the media and shared their mental and physical improvements when they practiced qigong at Tai Ji Men. Three days later in the morning of Christmas Eve on December 24, the residences of five Tai Ji Men's disciples – Hsiu-chen Wen, Cheng-wen Li, Wan-ting Chang, Tiao-hsin Chen, and Li-chuan Peng – were searched at the command of the Kuan-jen Ho without any existing accusation from anyone and without any criminal evidence. These five disciples were also taken to the Bureau of Investigation for interrogation.

Ling-chih Chen, a daughter of Tai Ji Men's disciple Tiao-hsin Chen recalled as follows:

“On a Christmas Eve, I came home from school in a joyful mood. Not seeing my family at home, I found my home somewhat messy and appeared to

have been handled previously. Shortly thereafter, my father called home, asking me to found his ID and bring to No. 176, Keelung Road, Section 2. It was not until I got there that I realized that it was the Taipei Field Office of the Bureau of Investigation.

The day before my father was released, I received at school a blackmail which read ‘Don’t think that your family can escape from the punishment of law.’ Facing such ruthless accusations and tremendous pressure, I chose to leave this saddening country by studying in Europe. Bearing homesickness, I quietly fought for my academic pursuit and livelihood in a foreign country.

Although the government is obligated to protect the citizens, my previous happy and warm home was ruined by the prosecutors and investigators for their dereliction of duties. I was also forced to grow up overnight and face cruel reality. Who can give me back the things I have lost?”

Every August 8 when a typical family in Taiwan celebrates the Father’s Day, Kuan Chen, a Tai Ji Men disciple, always thinks of a dear friend by the name of Hsiu-chen Wen, who passed away with tears in her eyes on that day.

On December 20, 1996, Hsiu-chen Wen, a Tai Ji Men disciple, described the daily circumstances of her practicing the Tai Ji Men qigong when she was interviewed by the press. She was surprised that her home was searched and she was summoned for interrogation shortly after the interview was published. Her husband was very upset about the impact of negative press reports and even locked her out of their home whenever he found that she went to Tai Ji Men facilities. Such unfortunate incident caused tremendous mental and physical fatigue to her and broke up her family. Previously a top executive of a well-known publishing house, she was demoted and transferred by her employer because of the press reports. Heavy pressure took a toll on her health, and unfortunately she passed away in 1999. .

Cheng-wen Li, another disciple who was interviewed by the press with Hsiu-chen Wen on that day, stated as follows:“I am from a decent family with my handling of interpersonal affairs widely recognized by my supervisors and peers. I have been enthusiastic in helping others and have used my leisure time to work as a volunteer for a hospital for over ten year. My family, who have all practiced Tai Ji Men qigong to nurture physical and mental health, are healthy

and happy. It was unexpected that in the early morning of Christmas Eve, several ferocious stocky men visited us with a warrant, rummaging through chests and cupboards. They were unable not only to name the reasons for the search but also to indicate the evidence they were looking for. Later, without giving any reason, I was taken away against my will, leaving behind my wife and my five-year-old child, who were confused and frightened. I learned later that I could have refused to go with them if they failed to show me an interrogation notice. However, most law-abiding citizens do not know how to protect their basic human rights.

My home was searched and I was taken to the Bureau of Investigation for interrogation just because I had happened to be interviewed by the media when they visited a Tai Ji Men facility a few days before. After being intensively interrogated for a full day, I was told that this happened to me because Prosecutor Kuan-jen Ho ordered the search and interrogation immediately after I was interviewed by the press at a Tai Ji Men facility two days earlier. I was also warned to be careful about what I did. Since then, my life has been overshadowed by the White Terror, and even my family and friends and relatives have lived in

fear. The illegal searches and raids of Prosecutor Kuan-jen Ho as well as his means of intimidation successfully blocked Tai Ji Men's disciples from conveying their true opinions and allowed him to do whatever he wanted and spread a lot of mud-sling lies to the press."

Political considerations, social atmosphere and abusive prosecutors have scarred the lives of Tai Ji Men's disciples and their families. The Tai Ji Men case is a tragedy of our time about the deprivation of basic rights the citizens are entitled to.

Judicial Persecution – White Terror Revisited

The Tai Ji Men Qigong Academy is a meaningful social organization that brings harmony, happiness and health to the society. Such a wonderful organization in our society is almost unparalleled by other organizations. .

Nearly 20 years ago, prosecutors and police stormed Tai Ji Men and used the harshest means and criminal litigation to inflict unprecedented injustice upon Tai Ji Men by leveraging their government authority. I feel very sorry for Tai Ji Men. I hope that under the constitutional rule of law, particularly with the protection of human rights under a democratic system, Tai Ji Men's desire to dedicate itself to the betterment of the society can be realized and appreciated.

Chung-mo Cheng

Former Justice of the Constitutional Court &
Vice-president of Judicial Yuan, Taiwan

In a democratic country, citizens should be entitled to freedom of speech and freedom from fear. Yet, the Tai Ji Men case, which occurred on December 19 of 1996, has called into question if Taiwan has been regressed to the era of martial law. While the Kaohsiung District Prosecutors Office and the Hsinchu District Prosecutors Office, which both received false poison-pen letters, found no legal violation after investigating this matter, how could Prosecutor Kuan-jen Ho of the Taipei District Prosecutors Office produce false materials and evidence with respect to the same organization and the same facts in violation of the principle of no double jeopardy and without verification of evidence?

Why could Prosecutor Kuan-jen Ho mobilize hundreds of police officers and investigators to wantonly search the homes of individuals and arrest and summon individuals for interrogation at his whim?

On the day of the raids, many Tai Ji Men disciples who happened to be in in Tai Ji Men's facilities were taken back to the field offices of the Bureau of Investigation for interrogation. Some were even detained overnight for inhumane interrogation that lasted over 24 hours. Mei-ying Chiu, who happened to be in the Hsinchu facility

of Tai Ji Men, remarked: "An investigator asked me to go with him to their field office for interrogation without even knowing my name. I said to him immediately that he had no right to arrest me because I was not a red-handed offender." To my surprise, the investigator replied: "Suit yourself. I can go downstairs and bring a few individuals to the field office with me." Not wishing to implicate other brothers and sisters, she agreed to go with the investigator to the Bureau of Investigation for interrogation.

As soon as she entered the Hsinchu Field Office, Mei-ying Chiu was grabbed under the arms by female investigators and taken into a small room before asking her to sign for a summon and then starting an exhausting round of interrogation.

The prosecutors and investigators also rummaged all Tai Ji Men facilities and went away with many disciples. Before the searches were conducted, no search warrant was shown. Some disciples were taken away first before their summons were issued and it was not until midnight that the disciples were successively released. On a cold street at midnight, several disciples had been waiting at the entrance of the field office. According to them, the situation had taken place

too suddenly and they did not know what they could do. All they could do was drive their cars to the field office and wait for the entire night. Whenever they saw one brother or sister was released, they would take him or her home right away.

Who is Prosecutor Kuan-jen Ho? How come his simple statement could manipulate the media to besmear targeted individual, communicate his desired messages for him and unleash the White Terror, reducing defenseless law-abiding citizens to a state of anxiety and fear?

Incommunicado Detention and Coercion of Testimony

Li-chuan Peng was an elementary school teacher who had suffered from infertility after being married for a long time. She became a Tai Ji Men disciple in 1993 to practice qigong and adjust her body and mind. Finally after 17 years into her marriage, she had her first child in 1996. Her entire family was filled with joy. Out of gratitude to her master, she decided to become a volunteer in a Tai Ji Men facility to devote her time and efforts to repay her master's kindness, only to be caught in the web of injustice.

Li-chuan Peng recalled as follows: “On the morning of the Christmas Eve in 1996, Prosecutor Kuan-jen Ho searched my house for no reason, without any accusation lodged by any one and without any evidence. Shortly thereafter, I was taken against my will to a field office of the Bureau of Investigation for interrogation. During 8:00 am through 12:00 am, Prosecutor Kuan-jen Ho was trying to force and guide me to accuse my master and frequently pounded the desk with rage. However, since I refused to collaborate with him by making false accusations against my conscience, I was immediately held incommunicado.

Since Prosecutor Ho failed to inform my family and the organization I worked for of my incommunicado detention, it just appeared that I vanished from the world. My family, colleagues, and students were very worried and anxious about my disappearance and looked everywhere for me. They even suspected I was kidnapped. Later, the principal of my school filed an inquiry with the Taipei District Prosecutors Office about my whereabouts. It was not until December 31 that he finally received a response, confirming that I had been held incommunicado in the Tucheng Detention Center for the last 7 days.

Subsequently, it even turned out that someone had forged my signature on my detention notice.

It was not until the 28th day of my detention that Prosecutor Ho arraigned me for the first time. The first thing he said to me was: 'I know you are innocent.' If that is the case, why was I held incommunicado for 40 days? Thinking of my seven-month old baby and my handicapped mother-in-law at home, I begged with tears in my eyes for my release. Prosecutor Kuan-jen Ho still insisted that I be held incommunicado in order to force a testimony through detention and to obtain a testimony unfavorable to other defendants by hook or by crook.

During the entire time when I was detained, I was only arraigned three times, in two of which my lawyer was not notified to be present and my interrogation took place directly on a meeting room on the 5th floor of the prosecutors office without using an investigation room to deliberately invoke my fear and anxiety. In the course of interrogation, Prosecutor Kuan-jen Ho leveraged my attachment to my seven-month old baby and mother at home and kept asking questions with intimidation and enticement. If he did not like my answers, he would distort my intended meaning

and asked the clerk to prepare a transcript based on his dictation. If I remained silent, he would answer the questions he asked and ask the clerk to take down the answers. When I protested, he said that it was fine and asked me to sign the transcript first, resulting in a false transcript that does not reflect what I truly meant. This transcript is a false transcript fabricated by Prosecutor Kuan-jen Ho.

On January 31, 1997 I was taken to the Bureau of Investigation in Hsintien for a polygraph test. I was confident about my innocence so I answered each question truthfully. At the end of the test, I was not informed of the outcome of the polygraph test. At noon the following day, Prosecutor Kuan-jen Ho allowed me to be released with bail, but he warned me not to talk about what had happened to me after my release. During the detention, I shed a lot of helpless tears. When I walked out of the prosecutors office, I told myself not to shed any more tear for this. I would preserve all my stamina to clear my name so that Prosecutor Kuan-jen Ho could see the dignity of Tai Ji Men's disciples.

Later in Prosecutor Ho's indictment, he accused me of 'lying in my answers to all important

questions,' believing that I colluded with other defendants to conduct fraud in the name of qigong. After I was prosecuted, my files were submitted to the court. However, my defense lawyer went through the entire files but did not see any record about the polygraph test. Since Prosecutor Kuan-jen Ho believed that I lied, why did he release me with bail the next day? The fact that the polygraph test report was not included in my files shows a deliberate attempt to set me up.

During the 40 days of my detention, I suffered immensely. After I was released with bail, I still had to face mounting pressure from the press and misunderstanding of my friends and relatives. This spelled the end of the career of my husband and me as educators in the conservative educational community. Although my husband had long been promoted as a director, it seemed that he could never become a principal. The ambition of my husband and me to dedicate ourselves to this country, serve the society and contribute to the education of students went down the drain. I was compelled to choose early retirement and bid farewell to my career as a teacher, which I love with passion.

One midnight several years later, I woke up and caught up some reading in the living room when I heard my son cry. He opened the door of every room, searching for people one room after another until he saw me and hugged me with tears streaming down his eyes. I could not help bursting into tears myself. My mother-in-law and my husband were also awakened and could not hold back their tears, either, when they saw this. The whole family was drowned with tears. The scene in that night has since left an indelible impression with me. The abusive detention and persecution of me and his damage to my family are hardly recoverable in my life.”



Reputation of the Master and His Disciples Ruined by the Accusation of Raising Goblins

It is a pity to see the prosecution of such an absurd case. The Ministry of Justice should contemplate this matter and eliminate unsuitable prosecutors to avoid wasting judicial resources. I am really sad and infuriated about the fact that we still have prosecutors handling cases with this kind of attitude.

Kunming Chen

Lawyer

Kuan-jen Ho employed all possible means to deprive Tai Ji Men of its leader to break it up after its resources and support were depleted. After four months of investigation, he continuously leaked information to the media, resulting in over 400 sensational newspaper reports and 70 coverages by over 12 TV stations and leaving one-sided negative impression on Tai Ji Men.

In particular, a city councilor who attended the Big Scandal, a TV program, besmeared the memorial flag given away by the master to his disciples for free by misrepresenting that ‘around NT\$10,000 to NT\$30,000 was charged’ for each flag. He also falsely stated that for a regular sunhat, ‘you need to buy one separately when you join and pay NT\$50,000 for each hat.’ According to the disciples affiliated with Tai Ji Men’s facility in Kaohsiung, the sunhats were produced by the disciples affiliated with Tai Ji Men’s facility in Kaohsiung and were given to other brothers and sisters from Tai Ji Men’s other facilities all over Taiwan when they attended Tai Ji Men’s event in Chengching Lake. Later, the disciples affiliated with Tai Ji Men’s facility in Taichung collectively ordered them for NT\$50 per hat. And then, the disciples affiliated with Tai Ji Men’s facility in Hsinchu selected better materials and ordered

them for NT\$100 per hat. The group orders out of good intention, which are facts easily understandable to any Tai Ji Men's disciple, were used by people with ulterior motives to besmear Tai Ji Men.

Kuan-jen Ho, who often keeps a high profile when investigating cases, was quite popular to the media. He could not work on his cases without the media. This calls into question whether Kuan-jen Ho disclosed details about cases under investigation to TV stations to increase his own publicity or to leverage public opinion to guide court decisions.

Mud-slinging and Groundless Prosecution Based on Absurd Allegation of Raising Goblins

As the 4-month detention period was about to expire when no criminal evidence could be found, Kuan-jen Ho resorted to vicious tactics to thoroughly besmear and demonize Tai Ji Men's master and disciples. He tarnished the reputation of Tai Ji Men's master and disciples by accusing them of raising goblins without basis.

On April 15, 1997 when the detention period was expiring, Kuan-jen Ho rushed to wrap up his

investigation and prosecute the Tai Ji Men case. When the indictment was disclosed on April 16, the accusation of “raising goblins” instigated great controversies, making Taiwan a laughing stock of the international community. In the early morning of the next day, the master was sent to the interrogation waiting room of the district prosecutors office. His lawyer had been informed of the arraignment and his disciples had been waiting at the entrance of the district prosecutors office. However, because of mounting challenges in society against the allegation of raising goblins, Kuan-jen Ho had instructed investigators on the morning of April 17 to make a gesture of seeking evidence supporting the allegation of raising goblins by bringing empty fruit cartons to search Tai Ji Men’s facilities in Taan, Nankang, Shulin and Kaohsiung. After bustling around for half a day, they only found a peach wood sword, which was determined to be evidence for raising goblins. However, Kuan-jen Ho had not asked the master if he “raised goblins” until the afternoon of April 17 when he did for the first time. He replied: “No.” And it was not until April 20, which was over 24 hours after the disclosure of the indictment, that Kuan-jen Ho sent the master to the Taipei District Court for arraignment.

Kuan-jen Hou had not collected evidence and interrogated the parties concerned until his indictment was released. Such indictment process in which he “shot his arrow before drawing the target” completely violates due process of the law. This is what the “Judicial Rambo” did at that time. According to news reports, Ying-chao Wu, the Attorney General at that time tossed Kuan-jen Hou’s indictment to the floor on one occasion, even though Kuan-jen Hou told the media that he was suppressed by a supervisor who interfered with his investigation. .

What is even more unbelievable is that the “peach wood sword” that Kuan-jen Hou obtained after going into a lot of trouble and making himself the laughing stock of the public ultimately did not become admitted evidence for “raising goblins” in the court. Such evidence intended for proving an offense indicated in the indictment never appeared in the course of the criminal litigation in the court. The defendants obviously were framed.

Jing-jin Wu, Director and Associate Professor of the Department of Law of Aletheia University remarked that the most important factors for

high profile unjust cases in Taiwan's society are that the concept of presumed innocence cannot leave classrooms of legal education and that the principle that specifics of investigation should not be disclosed is no better than a wallpaper. In Taiwan, prosecutors and police are the least compliant of this principle. Take the Tai Ji Men case, for example. A peach wood sword found in the searches was unreasonably determined to be criminal evidence. The prosecution even spread information in TV first before the investigation was completed, in clear violation of the principle that specifics of investigation should not be disclosed.

The bolder prosecutors are, the more popular they become in the eyes of the press. When Kuan-jen Ho was interviewed in the News 100 program on TVBS on May 5, 1997, the host Si-duan Li asked him about his basis for the allegation of "raising goblins." With sheer complacency, Kuan-jen Ho stated openly: "He (the master) would certainly deny that. However, I saw a glimmer of shadow in his eyes, and based on my intuition as a seasoned prosecutor, I believe that he did raise goblins." Do prosecutors in Taiwan investigate cases based on "intuition"?

A peach wood sword is an instrument used to dispel evil and invite good luck in folk custom and is hardly evidence for raising goblins. Moreover, the peach wood sword seized by Kuan-jen Ho as evidence was a handicraft made in Meinung given to the master by Tai Ji Men's disciple Tsui-yu Cheng as a gift. For more than a decade, her torment has never stopped, because she has blamed herself for this. When she first met the master, she suffered from breast cancer. It was the master who gave her a chance to turn her life around and regain her health and happiness. Heaven forbid that such a present of gratitude should become a tool that Kuan-jen Ho used to frame her master.

A senior journalist Li-da Fan once called the Taipei Field Office of the Bureau of Investigation to seek their opinion of Kuan-jen Ho. He recorded the conversation as follows:

A supervisor of the Investigation Bureau told me that the day before, Kuan-jen Ho instructed them to search three facilities of Tai Ji Men to look for evidence for Master Shih-ho Hong's "raising goblins."

I immediately raised my ears and asked: "Did you find it?" He smiled wryly over the phone and

said: “What do you think?” I asked again: “Don’t tell me you guys came home empty-handed?” “No, we didn’t.” He said: “Though we didn’t catch any ‘goblin,’ we did seize a peach wood sword. I’m not sure if that’s sufficient evidence. But, according to Prosecutor Ho, he would hand over this peach wood sword to the court as a piece of evidence that supports Shih-ho Hong’s raising goblins.”

He then said, with a sudden surge of excitement: “Li-da, frankly speaking, the law requires investigators to follow the guidance of prosecutors. Therefore, when a prosecutor asks investigators to perform a legal action, we investigators cannot refuse. However, if prosecutors wish to catch a ghost, they should go to a priest or monk rather than investigators. Otherwise, we would not be properly performing our duties. Also, I doubt the seizure of a peach wood sword can prove Shih-ho Hong knows any black magic.”

Instead of investigating facts based on scientific evidence and legal requirements, Kuan-jen Ho conjured up a false accusation of raising goblins in an attempt to demonize Tai Ji Men’s master and disciples and inflict pain and suffering on them when they could not defend themselves

against such accusation. As a result, lasting suffering and trauma have been inflicted. Such investigation method adopted by prosecutors in Taiwan not only made Taiwan a laughing stock of the international community but also put Taiwan's judiciary in shame and jeopardized the creditability of the judiciary. Not only the citizens are fooled, but also law-abiding citizens in Taiwan have to put up with ruthless judicial torment for a long time.

As for the peach wood sword which shocked the entire country, it not only did not appear in the court but also disappeared completely. After a final not guilty decision was rendered, when the defendants' attorney applied to recover the evidence, the Taipei District Prosecutors Office could not find this peach wood sword, no matter how hard it tried. The only evidence just vaporized like that.

Justice Unavailable

Public accusation can kill. Who actually raised goblins? For the first time in the judiciary history of Taiwan, the "goblins" that appeared in a government document were "raised" by Kuan-jen Ho in his indictment. As a result, Tai Ji Men's disciples were despised and ostracized by

the public and many tragedies occurred. Some families were even broken up.

Tai Ji Men's disciple Chien-yu Lin recalled as follows: "I was very lucky to be born into a three-generation and harmonious family. My father, Shi-ming Lin, was an optimistic and cheerful man. Though he was not well-educated, he was an honest person. He often reminded us that there is no escape from the punishment of conscience. My whole family practiced qigong with the master at Tai Ji Men. The master loved us dearly and often taught how to lead a decent life. Unfortunately, the happy days ended when I was in the fourth grade.

I came home that day and couldn't find my father. Grandmother said he was taken away for interrogation, and those who came were quite mean and ferocious. Later we heard a group of people detained him and immediately began asking him if he had any prior criminal records. He was interrogated like a criminal and was threatened with constant surveillance or even imprisonment of our family.

My father was an honest and law-abiding citizen. And we were just an ordinary family. What did he do to deserve the arrest? It turned out that

the reason was that Prosecutor Kuan-jen Ho believed my father and our master raised goblins to defraud others. I was completely speechless. Where did the goblins come from? What fraud? How could such false accusations appear out of thin air?

Even though my father came home safely, his lifelong integrity did not prevent the injustice. On December 24, 1996, in addition to questioning our brothers and sisters, Kuan-jen Ho also implied through the media that he would detain 200 more people. My father was waiting every day for his arrest. Not wanting his family to worry about this, he had kept his anxiety from us. As a result, the sources of family bliss were gone before my father finally became ill. When I was a freshman in college, he left this world with melancholy even though he was still in the prime of his life. Not only did his departure leave a hole in our hearts, our family also lost the pillar of economic support. As a woman, my mother had to cope with the grief over the loss of her husband on one hand and was compelled to support the entire family, raise four schooled children and take care of my decrepit grandmother on the other hand. Only in her 40s, she looks as if she were in her 50s or 60s. I always feel heartbroken whenever I

looked at her back from behind. I really want to ask the prosecutor to give my dad and my whole happy family back.”

Shi-ming Lin only lived to see the acquittal of Tai Ji Men in the first instance trial, but not the second and third instance trials. He passed away with regret in May 2005.

Another disciple Chiong-ying Lin said: “Soon after the Tai Ji Men incident, I returned home one day only to see my mother in tears. It was because during the day, my mother visited her own mother during the day and was surprised that her old mother was locked in the house from outside and could not open the door. She learned that her brother had locked her mother in the house from outside because he heard from news reports that Tai Ji Men raised goblins and he was afraid that my mother would visit her mother with goblins. He locked his mother in the house from outside when he went to work to keep my mother out. That must have been an unbearable scenario where my mother, who was close to 70, was blocked from her mother, who was 90, by a steel door, both with tears in their eyes.”

Chin-ping Lai, wife of Tai Ji Men's disciple Cheng-wen Li, said: "My son was always quite popular in school. Both his teachers and classmates liked him. However, since the Prosecutor Kuan-jen Ho's ridiculous accusation of 'raising goblins,' he was nicknamed 'goblin' by some. Even the parents of some classmates ignored us when we ran into them. When my son grew up in Tai Ji Men, all he saw, heard and felt was nothing but the love and care of brothers and sisters. He could not understand why all of a sudden, everyone was badmouthing Tai Ji Men. Facing mounting pressure, he could not be protected and unscathed from any psychological harm even though we as parents tried very hard. Even his beloved grandpa and grandma from his mother's side also talked about what the newspapers said. This matter prompted him to argue with them for the first time, with him ending up upset and crying.

It was not until several years later when my son was in fourth grade that he learned about the truth behind the search of his home when he was five. Infuriated, he asked me: 'After these people (investigators from the Bureau of Investigation) left, did you mop the floor several times?'

How could an innocent child understand that a soiled floor can be cleaned, but trampled human rights cannot be recovered? How can psychological scars be removed?"

Tai Ji Men disciple Wan-ding Chang said: "After finishing my military career in 1976, I went to work for the largest publishing house in Taiwan. With my diligence and hard work, I was promoted steadily until I became an assistant vice president who supervised over 500 employees. In 1989, I joined Tai Ji Men and became a disciple of Dr. Hong Tao-Tze. Through practicing qigong and balancing my heart and qi, my stamina and vigor were returned as if I became young. To show my gratitude, I used my spare time at night to help with Tai Ji Men's affairs in its facilities.

It was unexpected that Prosecutor Kuan-jen Ho abused his authority by searching Tai Ji Men illegally on December 19, 1996. With no evidence against me, I was taken to the Taipei Field Office of the Bureau of Investigation for interrogation. The investigators tried their best to lure me to give testimonies that could incriminate Tai Ji Men and my master.

At 8:00am on December 24, three stocky investigators from the Bureau of Investigation came to my home, rummaging through chests and cupboards before taking me to the Bureau of Investigation again for interrogation. As before, I was also threatened, intimidated, lured and coerced to provide testimonies unfavorable to my master. They even called my company directly, depriving me of my credibility. I was forced to resign as a consultant, a job that earned NT\$200,000 (around US\$7,000) per month. As a result, my family lost the only source of income and faced a livelihood crisis. At that time, my three schooled daughters suffered tremendously from rumors in school when people were pointing fingers at them in their backs. What is more horrific is that Kuan-jen Ho publicly spread his ridiculous accusation that my master raised goblins in newspapers and on TV. As Tai Ji Men's disciples, we became laughing stocks of friends, relatives and neighbors immediately. Since I was put in the center of negative public attention, finding a job became extremely difficult, if not impossible.

Later, Kuan-jen Ho initiated another prosecution in which some people, including me, were identified as defendants. Since no evidence could be

found, Kuan-jen Ho advocated private prosecution through a self-help association in order to release himself from any responsibility, since the list of private prosecution defendants proposed by the self-help association would be the same as the list of the defendants under the prosecutor's investigation. As a result, the prosecutor would be able to refer defendants under investigation to the Taipei District Court of Taiwan so that the prosecutor could shrug off his responsibility. How about people's sufferings? What followed were a series of lengthy court appearances, one hearing after another with the defendants harboring uncontrollable rage about false accusations. Clearly knowing that we were just volunteers without making a dime for our service, the prosecutor wanted only to include us as defendants when there was absolutely no evidence against us. He also made us suffer from the laborious legal defense at the expense of our reputation and interest. After trying the case for two to three years, the court finally rendered a decision that acquitted the defendants in the private prosecution case.

However, irreparable harm had been inflicted and the damage to my reputation and property cannot be redressed."

However, what was truly besmeared is not limited to Tai Ji Men and its disciples. The absurd goblin-raising accusation of Kuan-jen Ho created chaotic ripple effects in society, undermined the reputation of the Republic of China and made Taiwan an international laughing stock.

All Assets Frozen with No Penny Left

On the fourth day of the Tai Ji Men incident, all assets of the master and his wife were successively frozen, including his wife's dowry and assets accumulated by the master from his business operation in the past, regardless of when the assets were acquired and whether they are related to this case. All of the assets were frozen with nothing left to pay for basic livelihood and their children's education. Their life and death were simply not a consideration of the authority.

When the master and his wife were held incommunicado with all assets frozen, the 12 facilities of Tai Ji Men in Taiwan were immediately impacted. The payment source for the rent, utility bills and all kinds of miscellaneous expenditures incurred by the facilities was lost. This was a challenge to the support provided by the master's

disciples to Tai Ji Men. Fortunately, even in the trying moments of Tai Ji Men when the master and his wife were away, no facility was shut down, and the regular activities of the facilities remained. The disciples awaited the homecoming of their beloved master and his wife.

One month into the incident, Kuan-jen Ho continued to search the residences of Tai Ji Men's disciples. There were even investigators attempting to take away some children from elementary schools during class hours in order to intimidate their parents (Tai Ji Men's disciples) but failed when the schools spotted this and notified their parents. Such treatment is hardly appropriate to Tai Ji Men's disciples, who were not vicious criminals and did not betray their country and society.

When some of the disciples proposed to take to the street to protest against judicial defamation and injustice, the master asked, through his lawyer, his disciples to remain diligent, hardworking, patient and peaceful and not to cause social instability. Tai Ji Men's disciples followed his instruction and remained patient and resilient to weather through that difficult period. What is most unbearable for the disciples is that

the master who taught them to remain diligent, hardworking, patient and peaceful was suffering in a detention center at that time.

During the period of investigation, Prosecutor Kuan-jen Ho transferred the master to 6 different detention centers. Whenever the transfer was made, unlike the conventional practice of confinement with cellmates who allegedly had committed economic crimes, Kuan-jen Ho deliberately put the master in the same cell with notorious criminals. Later, Kuan-jen Ho asked the master's cellmates to testify against him by fabricating words that the master had never said and forging testimonies which contained nothing but slanderous contents. Dark prison cells were not as pernicious as the prosecutor's manipulation of the investigation. In a small prison cell under a dim light, the master prostrated on the cold floor to draft his lengthy statements in his defense and his request for the review of investigation evidence and made a few copies by hand. These scripts were hidden by Kuan-jen Ho, who deliberately put them in the files of other cases, and were not submitted to the court.

Warmth and Torment in Cold Winter

During the master's improper detention in the detention center, he could be visited by his lawyer only pursuant to law. During the visit, he also received "special attention" from the authority. Hence, when the master was wrongfully detained in the detention center, his disciples, who could not see him, could do nothing but yearning to meet him. Li-jung Huang, a Tai Ji Men disciple, was the only exception.

Li-jung Huang is a lawyer who went to visit a client who had been detained in the Tucheng Detention Center when she handled a personal case. She was hoping that she could see her master in the reception room but became disappointed when she learned that her master was still detained in the Shihlin Detention Center by the prosecutor. Later when she was visiting Tucheng again, she could not help wondering if her master was back in the Tucheng Detention Center. With misgivings and expectation, she walked into the detention center.

As soon as Li-jung Huang entered the reception room, she could not help looking around for a familiar silhouette. Perhaps God was touched

by her yearning and made her wish come true. She saw her beloved master. At that moment, her heart throbbed with a burst of joy and mixed feelings. In order not to cause any trouble and complicate the situation for her master, she just approached and bowed instead of greeting him. In fact, she had been trying to say on behalf of other Tai Ji Men disciples: "Master, how are you? It must have been very difficult for you. We all miss you a lot," which she simply could not utter and had been very much in the mind of the disciples in the past few months.

Ms. Huang sat down on a chair where she could not look straight at her master. She said that she could not look straight at her master because she felt sorry and could not bear the sight of her suffering master. She was also afraid that her tears accumulated over months of yearning would stream down her face. Beating back her tears in a pensive state, she noticed that her master was going to be taken away. Just a few steps away from her, her master waved at her and looked back incessantly.

She would never forget the scene that her master looked back at her incessantly with nothing but love and no blame in his eyes, which reflects his

long-standing admonition: protecting Tai Ji Men with patience and peace and awaiting the master's homecoming.

Although the iron gate was closed, Ms. Huang could still feel her master's love penetrating through the gate into her heart. Although she and her master didn't exchange a word, she just knew what her master had said it all.

It was a cold wet winter day. Tai Ji Men disciples prepared a new quilt for their master and sent it to the detention center. However, the new quilt was replaced by a stinky, wet and cold quilt which caused his whole body to itch severely, keeping him awake for nine days. Later, his feet became so swollen that he could hardly walk and his feet were close to being amputated. He applied for medical parole only to be ignored by Kuan-jen Ho. After the case was transferred to the district court, the judge saw the master's brief on medical parole and asked him about his swollen feet. Seeing the seriously swollen portions behind the master's knee, the judge asked him to sit throughout the court hearing.

Inhumane Abusive Detention

During the period of 117 days from the day following the master's detention to the release of the indictment, Kuan-jen Ho only interrogated him three times for 29 minutes and asked 13 questions. Compared with the first, second and third instance trials, which lasted 10 years and 3 months in total and in which 58 court hearings were conducted with 9,570 minutes spent in the court examination of this case, the rashness of Prosecutor Ho's indictment is unbelievable, since his practice calls into question the purposes of detaining the master. In the course of his interrogation of the master, Kuan-jen Ho tossed case files, pounded his desk, yelled at the master with a threatening tone, and engaged in intimidation and mental torture. Facing the master's request for documents favorable to his defense and helpful to the clarification of issues in this matter, Kuan-ju Ho also categorically rejected the request. What is the most unnerving is the likelihood of finding the truth when he called the shot all by himself without giving the suspect any chance to defend himself during interrogations.

From investigation to trial, Kuan-jen Ho neither notified Chao-hsiung Li, the master's lawyer nor

advised the charges and legal provisions against the master pursuant to law. In the course of such investigation, the rights of a suspect to defend himself and to litigate for himself and of his lawyer to defend the suspect were all deprived.

For Tai Ji Men disciples, the four-month period after December 1996 was the coldest winter in their lives. In those days, as long as they went to Tai Ji Men's facilities, they would sit down quietly, after looking at one another with tears in their eyes, pick up a red yarn to weave lotuses one after another and tie a yellow ribbon with words they wanted to say to their master and his wife. They committed to the yellow ribbons all their yearning for their master and his wife. 16,666 lotuses were woven to reflect the deep bond between Tai Ji Men's master and disciples, moving and touching people who become tearful after hearing about this.

Originally, Tai Ji Men's attorney had been informed that the Tai Ji Men case was to be transferred to the district court on April 17, 1997. However, Tai Ji Men disciples wasted a day waiting for their master in front of the district court in vain because Prosecutor Kuan-jen Ho had been busy searching for evidence of raising

goblins. The next day, on April 20, in front of Taipei District Court, Tai Ji Men's disciples held red banners that read: "Love to Our Master and His Wife" or "No Goblins, Only Love" in one hand and the lotuses they had weaved in the other hand, singing the song titled "Love." Through the lyric of the song, which states: "The yellow ribbons symbolize how much we miss you, and each lotus represents the wisdom instilled in us..." Tai Ji Men disciples showed how much they missed their master and his wife and suffered from injustice in the Tai Ji Men case.

However, the master was remanded. The long-standing hope of many disciples to be reunited with their master did not come true. When the car passed by the court house, the master inside the car and his disciples outside the car could only exchange a quick glance through the window. As the car with the master onboard was moving farther and farther away, tears that could not be held back streamed down the crying faces of the disciples. The cries and singing of the disciples, which reflect the strong bond between them and their master, reverberated to the evening sky, hopefully through the icy walls of the court house.

On May 26 of the same year, bail was granted by the court. Surrounded by a swamp of reporters in a hallway of the Taipei District Court, the master only stated: “I don’t know how to raise goblins. I do not conduct any fraud or evade taxes. Everything I do is lawful. As long as my disciples wish to learn, I will keep teaching.”

Government Officials Covering up for Each Other at the Expense of the People

The crime of abusing human rights is mostly committed by people in power. In addition, human rights violations caused by hierarchal relations where lower echelon officials blindly follow orders from their superiors are typical structural crime. As long as the superiors give commands, the state machine will work automatically.

Jing-jin Wu

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“Self-Help Association” Conjured up by Prosecutors

According to common sense and investigation procedures, usually a self-help association of victims is set up first before prosecutors intervene and investigate. However, in the Tai Ji Men case, the self-help association was conjured up by Kuan-jen Ho through the media. As a prosecutor, who was supposed to investigate fairly and protect human rights, he became a perpetrator of human rights.

Kuan-jen Ho formed his conclusions without any investigation. He misled the public by claiming that joining the self-help association would enable the victims to obtain damage compensations. On December 25, 1996, he broke the law and publicly urged the establishment of a self-help association through the media when he stated: “The victims are advised to register as soon as possible to safeguard their rights and interests.” Through monetary enticement, he created a false impression that a lot of people were victimized in this case. And then he could twist logic and trumped up charges, alleging falsely that many people were victimized. He continuously released false and untrue messages and deliberately set up

innocent people. This happened just six days after the raids on Tai Ji Men. This shows that Kuan-jen Hou sought to break up Tai Ji Men through all kinds of persecutory means.

When the court began to hear this case, the judge found that the list of victims in the self-help association was seriously false and requested the prosecutor to re-submit a confirmed list in three weeks after the victims personally signed and affixed their fingerprints to the list. The court subsequently requested the submission twice, and during the trial the master also submitted his briefs to urge the production of the list. However, more than ten years has elapsed when the defendants in this matter have been acquitted after three instances of trial, the self-help association still cannot submit any list. This proves that there was no so-called “victims” and that the so-called “self-help association” and “victims” were nothing but means employed by Kuan-jen Hou to judicially persecute Tai Ji Men by using a small number of individuals. When Kuan-jen Ho was subsequently investigated by the Control Yuan, the organ that exercises the power of control in the Taiwan government, he admitted that he neither investigated ex officio nor verified matters relating to the victims. He prosecuted this case

entirely based on the list provided by the “self-help association.” The list showed problems such as erroneous aggregation of the total number of victims, repetitive names, individuals who had long deceased or had successively withdrawn. The Control Yuan later found that the “self-help association” was not real, either.

A moment of greed may prompt an individual to do evil. Chang-pin Tsai, the president of the “self-help association” encouraged by Kuan-jen Ho, stated that he was defrauded NT\$30 million. However, during a hearing in the Taipei District Court on July 20, 2001, his lies were exposed by Judge Tze-jung Chao on the spot. He finally admitted that NT\$30 million was made up. Pi-yun Tseng, the vice president of the “self-help association,” also admitted during the September 19, 2001 hearing in the Taipei District Court that she had tried to defraud money by using the names of her two sons and 19 other individuals to claim damages in the amount of NT\$3 million as impersonated Tai Ji Men disciples. What was even more outrageous was that Pi-yun Tseng even created personal seals of others without their knowledge to file private prosecution against other Tai Ji Men disciples in the name of these individuals. Her scheme was defeated

by Honorable Judge Kun-ti Chen of the Taipei District Court and she was referred to the Taipei District Prosecutors Office for investigation on the ground of forgery of private documents. Then came Hui-ying Chu, who claimed to be an attorney of the “self-help association. During the court hearing on November 21, 2000, she injured Tai Ji Men’s disciples who attended the court hearing and snatched belongings from them. She was sentenced to 20-day detention for assault. Chia-lung Tsai, who had sent poison-pen letters and had never provided any honorarium, filed false complaints everywhere and even sent a letter to Ling-cheng Kung, the former Director-General of the National Police Agency, falsely in the name of the Industrial Technology Research Institute, misrepresenting that he was defrauded hundreds of thousands of dollars. His lies were exposed during the June 5, 2002 hearing in the Taipei District Court. This attests to the fact that the key persons in the so-called “self-help association” were a group of people with ulterior motives. A wise man could easily tell what was going on and see through Kuan-jen Ho’s illegal ploys to frame innocent citizens by abusing his government authority.

Shutting down and Winding up Tai Ji Men beyond His Authority

After indictment, this case was transferred to the district court on April 20 of the same year, and thus the matter was placed entirely under the jurisdiction of the court. On April 25, however, Kuan-jen Ho went beyond his authority and did not obtain his supervisor's approval when he issued a letter in his own name to the Ministry of the Interior to request the dissolution of Tai Ji Men, which he falsely accused for being an evil religious cult. On May 21, he issued letters with the same contents for the second time to eight county and city governments in Taiwan to "order" the dissolution of Tai Ji Men. On June 20, he issued letters again to the Public Works Department of Taipei City Government and of Taipei County Government, directly demanding the termination of water and electricity supply to Tai Ji Men and the execution of his "dissolution order." One after another letter was issued in an obvious attempt to prevent continued operation of Tai Ji Men's facilities. Fortunately, such illegal orders were set aside through administrative remedies. Otherwise, he would have succeeded in destroying Tai Ji Men. If a prosecutor can directly guide the operation of the Ministry of the Interior

and county and city governments like that, this would call into question whether this country is ruled by prosecutors.

Final Acquittal in Decision of Court of Final Appeal.

In every court hearing, the disciples voluntarily carried close to 10 boxes of exhibits to the court room, even though the number of exhibits opened for review at the end of the court hearing would be very limited. However, in close to 60 court hearings, the behavior of Tai Ji Men's disciples preparing exhibits to attend court hearings never changed for fear that they could have missed essential materials needed by Tai Ji Men's attorneys.

During the last hearing of oral arguments in the first instance criminal trial, the judge gave the master a chance to make a statement. The master only said: "Everything in the indictment is false and untrue." The offhanded remark hardly reflected the humongous injustice he had suffered. Seeing the back of their master, who had dedicated his life to guiding his disciples to do good but had to endure such injustice and defamation, his disciples sitting in the court

room could not beat back the tears that streamed down their cheeks. When mentioning the mission he inherited from his master and the injustice suffered by his disciples in this case, the master could not hold back his tears, which many of his disciples had never seen before. The tears signified his compassion towards his disciples and invited more tears among his disciples in the court room, since instead of defending himself, he was more concerned about his disciples' trauma and about whether they could continue to move forward with their chins held high as before even though he was the hardest hit in this case.

On July 13, 2007, a decision that acquitted all the defendants was finally rendered by the third instance court, which concluded that Tai Ji Men did not commit fraud, evade taxes or violate the Tax Collection Act. The court also found that "the honorariums paid by the disciples to their master are gifts in nature and are tax-free income under Article 4, Subparagraph 17 of the Income Tax Act" and that "items such as the uniforms collectively purchased by the disciples were handled by some disciples on behalf of others without any profit-oriented sales" and had nothing to do with the master and his wife. Later, Tai Ji Men's master and his disciples who had been detained

by the prosecutor all received state compensation for wrongful imprisonment. This further attests to the injustice of the Tai Ji Men case from the very beginning.

Kuan-jen Ho's Eight Legal Violations Confirmed by Control Yuan

In 2002, the Control Yuan proactively investigated this matter to fulfill its duty as one of the five powers of the government and identified eight major legal violations of Kuan-jen Ho in his investigation of the Tai Ji Men case, including violation of the requirement that investigation should not be disclosed, illegal searches, illegal freezing of assets, ordering county and city governments to shut down Tai Ji Men's facilities, serious violation of scientific investigation, and undermining judicial credibility. The Control Yuan referred Kuan-jen Ho to the Ministry of Justice for disciplinary action. It was also confirmed that contradictions existed between the indictment and evidence, and the prosecution on such basis violated evidentiary rules. The Control Yuan even included this case as one of the major human rights protection cases in the Consolidated Report of the 3rd Term Control Yuan on Human Rights Protection released on January 7, 2005.

Officials Covering up for Each Other, Leaving Ho Kuan-jen Unpunished

After receiving the official sanction letter from Control Yuan in 2002, the Ministry of Justice was negligent for failure to sanction Kuan-jen Ho pursuant to law immediately. Instead, the Ministry of Justice only replied that “this matter will be handled after a final decision is rendered” and passed the buck to the Taiwan High Prosecutors Office to “investigate once again if there is any legal violation.” The Taiwan High Prosecutors Office put this matter on hold until 2007 when it finally announced that “investigation shows no legal violation.” It even stated, together with the Ministry of Justice, that the statute of limitation for the disciplinary action against Kuan-jen Ho began in June 1997 and would lapse if no disciplinary action was taken by June 20, 2007, beyond which Kuan-jen Ho’s liabilities could not be pursued any more.

In fact, the Control Yuan had completed its investigation report on March 4, 2002 and requested *ex officio* that the Ministry of Justice take strict disciplinary action against Kuan-jen Ho. Therefore, the expiration of the statute of limitation was not an issue at all.

Moreover, Kuan-jen Ho had admitted during the Control Yuan investigation that he sent letters to the Ministry of the Interior and county and city governments on his own after this case was prosecuted to order the dissolution of Tai Ji Men or to cut off water and electricity supply without the approval of his supervisor in either case. In addition, he seized all of the property registered under the names of the master and his wife based solely on unilateral allegations of witnesses. He also admitted that he had not verified if the so-called “list of victims” was true before prosecuting the defendants. However, the Taiwan High Prosecutors Office simply refuted the fair investigation conducted by the Control Yuan, which had identified eight legal violations of Kuan-jen Ho, by stating that “investigation shows no legal violation.”

The statute of limitation for the disciplinary action against Kuan-jen Ho had expired on June 1, 2007 before the final decision on the unjust Tai Ji Men criminal case was rendered by the Supreme Court. During the litigation that lasted 10 years and 7 months when Tai Ji Men’s master and disciples suffered excruciating pain, Kuan-jen Ho was roaming free with such atrocities. Such judicial system is hardly there to serve the people.

The Ministry of Justice should have known that the three instance criminal litigation is a long winding process. Still, it insisted that it could not handle the disciplinary action until a final decision was rendered in this case after receiving an official letter demanding disciplinary action from the Control Yuan in 2002. This calls into question if the Ministry of Justice was deliberately helping a rogue prosecutor who had broken the law to evade liabilities and punishment.

On October 30, 2007, December 17, 2007, February 22, 2008 and March 6, 2007, the Taiwan High Prosecutors Office still summoned Tai Ji Men's master, his wife, and disciples such as Tiao-hsin Chen for interrogation, while the Ministry of Justice even stated in a letter issued on March 11, 2008 that the Taiwan High Prosecutors Office was investigating the legal violations of Kuan-jen Ho. Had the statute of limitation for the disciplinary action expired, it would not have needed to summon Tai Ji Men's master and disciples again for interrogation. This suggests that the expiration of the 10-year statute of limitation for disciplinary action was nothing but an excuse for government officials to cover up the wrongdoing of another government official.

The behavior of Ministry of Justice enraged Yao-peng yeh, a member of the Control Yuan, who believed disciplinary action against Kuan-jen Ho had not ended, because this calls into question if government officials cover up other officials in this system and there should be mechanisms in place to get rid of a rogue prosecutor like Kuan-jen Ho. Someone had to be held liable for this matter. According to Yeh, although the Attorney General could ignore this matter, members of the Control Yuan would not pay deaf ears to this issue, since maintaining the integrity of the judiciary and the Constitution, which stipulates five powers of the government, are the most important. .

On May 1st, 2000, Prosecutor Kuan-jen Ho openly made an untrue statement on the United Daily News with absolute no regard to the fact that his eight legal violations were investigated by three members of the Control Yuan and jointly decided by 15 members of the Control Yuan, and that no members of the Control Yuan ever visited Tai Ji Men after the investigation. Ho falsely stated on the newspaper that the investigation was conducted by only one member of the Control Yuan who visited Tai Ji Men to receive tokens of appreciation shortly after the investigation. In

doing so, he maliciously libeled and badmouthed the members of the Control Yuan and Tai Ji Men's master and disciples.

On December 15, 2010, the Control Yuan issued a correction to the Ministry of Justice for the likelihood of violating the current constitutional system of five powers when it failed to directly sanction Kuan-jen Ho according to the investigation of the Control Yuan and referred this matter to the Taiwan High Prosecutors Office to carry out new investigation. If the Taiwan High Prosecutors Office covered up this matter by concluding that no violation was found, relevant sanction examination procedures could not be initiated for this investigation, thus deepening the public concern that the prosecutors cover up for each other.

When investigating cases involving video arcade tycoon Jen-shen Chou, the NT\$3 million disaster relief payment of SOGO Department Stores, the scandal of waste soil dumping site in Tuku of Yunlin County, and the special budget allocated to President Ma, Kuan-jen Ho was often accused of legal violations such as answering the questions he asked in interrogation transcripts, creating false records, bending and distort-

ing facts, replacing and destroying evidence, destroying interrogation videos, and intimidating the parties. Therefore, he was investigated by the Control Yuan several times, and the court also canceled the admissibility of his transcripts before. He was even sued by President Ma for fabricating transcripts. Had Kuan-jen Ho been sanctioned early on, the number of victims would have been reduced, judicial resources would have been saved, and social costs would have been reduced.

A media editorial once identified the typical trilogy of Kuan-jen Ho's investigation. First, he would conduct raids and searches with hubris with the company of the media. And then, he would pressure witnesses to obtain testimonies unfavorable to the defendants. Finally, he would prosecute suspects for severe criminal punishment in an ostentatious manner amid extraordinary chaos. The unjust Tai Ji Men case was a masterpiece of Kuan-jen Ho, who had conducted abusive raids and searches, detention, extraction of testimonies via detention, intimidation, and fabrication of false transcripts when he investigated this case. Legal legitimacy, justice, due process and justification, presumed innocence, and human rights protection by considering

evidence both favorable and unfavorable to parties were absolutely ignored.

Words of Conscience from Human Rights Attorney

Yu-chen Su, a pro bono defense lawyer in the Chien-ho Su case and also a defense lawyer for the criminal case of Tai Ji Men, has dedicated his life to the judiciary. He believes that a judiciary practitioner working in the field of investigation or trial should work conscientiously. He recalled why he was willing to accept the brief for this controversial case which received extensive public attention at that time. He said: “Master Shih-he Hung came to my office with several disciples. He talked with me several times. One thing he said really touched me. He said: ‘I know very well that the Chien-ho Su case you handled is an unjust case. They young men were wrongfully charged. My case involving fraud and violation of the Tax Collection Act is also an unjust case. Although my case does not involve any matter of life and death, still this is a very serious blow and a great insult to Tai Ji Men.’ He hoped that I could represent him and clear his name in this case with my typical efforts and my spirit in fighting for justice.”

Attorney Su said that in the beginning, he still had some doubt about this matter. However, after several rounds of sincere discussions and based on his personal observations, the behavior of Tai Ji Men's master and disciples required no further verification.

“If the master wins the support of his disciples by improper and fraudulent means, this cannot last long. However, although the master has been victimized, besmeared and insulted, the solidarity among all of his disciples became all the stronger. They did not leave or abandon their master at all. Especially the disciples who are also lawyers, the way they have dedicated themselves to the defense is also very impressive.”

This human rights lawyer was immensely moved because of this observation.

Going through the long and protracted trial with Tai Ji Men's master and disciples, Attorney Su pointed out that the courts denied Kuan-jen Ho's indictment in the beginning and even the evidence he cited. In addition, three instances of trial courts acquitted the defendants without hesitation. The prosecutor who indicted the defendants should reflect upon his unconscio-

nable and unprofessional conduct, which brings shame to the government that pays his salary. Yu-chen Su expects that if a case study that illustrates a classic example of biased and unconscionable criminal investigation is to be included in textbooks, Prosecutor Kuan-jen Ho's name will definitely be there in the textbooks as the best and most profound example that teaches future judicial practitioners in the field of investigation or trial about the things that should be avoided.

Structural and Criminal Violation of Human rights

According to Jing-jin Wu, Associate Professor and Chairman of the Legal Department of Aletheia University, the Kuo-ching Chiang case, which occurred in 1986, and the Tai Ji Men case here are similar for their "accomplice structure." In the Tai Ji Men case, it is obvious that the prosecutor's abusive indictment violates existing procedural requirements, while in the Kuo-ching Chiang case, the prosecutor passively failed to prosecute.

According to Professor Jing-jin Wu, crime against humanity is often committed by people

in power. Human rights violations resulted from top-down hierarchical relations where lower ranking officials follow orders from their superiors are typical “structural crimes” where orders of higher ranking officials automatic trigger the operation of the state machine and no contributory activity to generate criminal intent is required. Therefore, such crime essentially involves a lot of participants and is collective and organizational in nature. Based on the characteristics of such structural crime, as long as these people are still in power, they will certainly cover up illegal practices for themselves and for each other by leveraging the collectivity to create barriers for pursuing their legal liabilities, which can be pursued only when a long time has elapsed since they were no longer in power. However, if they have stayed in power for too long, not only relevant evidence has been gone, but also the dilemma that the statute of limitation for pursuing legal liabilities has expired may happen.

In current judicial practices, a defendant who has suffered long and protracted torment of litigation after being abusively prosecuted should have been able to pursue the liabilities of the prosecutor after being acquitted. However, since it is

held in judicial practices that the victim of such crime against the legal interest of the state is the state rather than any specific victim, a wrongfully charged defendant cannot file a complaint or private prosecution, making the pursuit of legal liabilities very difficult and rendering the offense of abusive indictment under the Criminal Code useless. Professor Jing-jin Wu believes that the practice of limiting the literary meaning of legal provisions via judicial interpretations not only exceeds the boundaries of judicial power but also highlights the self-defense and self-concealment problems of the judiciary. When criminal liabilities can no longer be pursued, administrative sanctions are still subject to the 10-year statute of limitation. However, a case in Taiwan is often tried for more than ten years. Such a statute of limitation is without question a protective umbrella for abusive judicial practitioners as exemplified in the Tai Ji Men case. Although a proposal was introduced to amend the law in the Legislative Yuan, the proposal is still put on hold even to this day.

Justice Delayed Is Justice Denied

Justice delayed is justice denied and signifies protracted torture of defendants. This accurately

depicts the suffering of wrongfully charged defendants. Li-ta Fan, a senior journalist, commented: "The final decision acquitting all defendants in the Tai Ji Men case was finally rendered after 11 years of investigation, and the defendants applied for and received state compensation for wrongful detention. However, media coverage was very limited in sharp contrast to the scale of coverage when the prosecutors and investigators performed raids and searches ostentatiously for this case at that time. Event today, there is still no complete review or critique on the media as to whether the prosecution had any major flaws in the investigation of this criminal case. The protection of the defendants' human rights in this case was absolutely non-existent."

Chao-hsin Lin, another senior journalist, also found this phenomenon unacceptable. He pointed out that prosecutors like to follow the trends when investigating cases. Kuan-jen Ho demonstrated his heroism in investigating cases by following the development of cases of Chi-li Sung and Miao Tien at that time. He identified Tai Ji Men as his target and conducted a series of judicial suppression. At the outbreak of this case, there was extensive coverage of this case by the media. However, when the defendants in

the Tai Ji Men case were acquitted, the media fell asleep and there was very limited coverage. He criticized that it is common that a prosecutor receives extensive media coverage when a case is prosecuted. However, when the defendants are subsequently acquitted, the prosecutor does not feel that the acquittal has anything to do with him. The media also find this unworthy piece of news and very little is covered by newspapers. As a matter of fact, this is not fair to the victims.

The abuse and legal violations of just one prosecutor alone subjected Tai Ji Men's master and disciples to unprecedented humiliation and injustice. This unjust case allows the members of the society to catch a glimpse of the strong bond between Tai Ji Men's master and disciples and attests to the significance of the father-son-like bond between masters and disciples of ancient martial arts schools in China. At Tai Ji Men, the master and his wife treat the disciples as their children and impart knowledge of yin and yang to the disciples with painstaking efforts. The disciples, who benefit tremendously from the teaching, become very grateful to the master and thus a father-son-like bond is formed. .

During the days of Kuan-jen Ho's illegal investigation and indictment, resulting in grave injustice, many Tai Ji Men disciples could not help crying over supper whenever it came to their mind that their master, his wife and some brothers and sisters were still being detained. As a result, the rice in the bowls which they held close to their mouths was unwittingly soaked in tears that flew down their cheeks. Originally, they thought that after suffering from 11 years of injustice, the decision of the court of final appeal, which cleared the names of Tai Ji Men's master and disciples, would put an end to the tearful days. Little did they know that another wave of even greater disaster was looming in the horizon.



Wrongful Tax Bills More Terrifying Than Natural Disasters

The unjust Tai Ji Men tax case has been ongoing for more than a decade, covering all possible tax issues in Taiwan. The government should tackle each unjust tax case to prevent tax issues in Taiwan from becoming tax disasters worse than natural disasters.

You-chen Su

Attorney and Chairman of the Human Rights Protection
Committee of the Taiwan Bar Association and Honorary
Chairman of the Chinese Association for Human Rights

Self-contradictory Indictment

In 1997, Kuan-jen Ho abetted Yueh-sheng Shih, a tax collector who had never conducted actual investigation at any Tai Ji Men facility, to offer a false testimony to allege that Tai Ji Men is a cram school which allegedly evaded taxes. Shih's testimony became the only testimony in the indictment that supported violation of the Tax Collection Act. The NTB previously also sent people to conduct on-site survey of Tai Ji Men and agreed that since Tai Ji Men is a martial arts school that practices qigong and the honorariums offered by the disciples to the master were gifts in nature, no tax bill was issued.

At that time, Kuan-jen Ho inflated the balance of NT\$610,000 in the seized bank account to NT\$3.1 billion at that time and disclosed the information in the media on the day following the searches and raids on Tai Ji Men without any investigation. He tried to leverage public opinion to impose a conclusion before a trial was even conducted. The same amount which was regarded in Kuan-jen Ho's indictment as illegal proceeds from fraudulent activities and for which the court was requested to confiscate such amount on one hand became cram school tuitions, on the other

hand, for which the NTB was requested to levy a tax. This cannot possibly make sense both logically and legally. However, no one explored the absurdity and contradiction of Kuan-jen Ho's indictment. Instead, he was just allowed to freely manipulate government power and conduct long-term criminal and tax-related suppression against Tai Ji Men.

Even a street vendor would know that the prosecutor's contradiction does not make sense. Professor Jing-jin Wu analyzed this case several times. He said that after the investigation was initiated, the prosecutor not only violated the principle that investigation should not be disclosed to the public but also talked about this case freely on the media to turn himself into an emblem of justice. In addition, what is even more unreasonable is that if the prosecutor believed that the defendants fraudulently and willfully evaded taxes, he should prosecute the defendants in order to impose criminal penalties. However, he provided relevant materials to the NTB in the course of investigation and trial of this case to allow the NTB to levy taxes on the defendants first. This is obviously self-contradictory, because criminal proceeds should be forfeited or returned to the victims, and only lawful income is taxable.

If the prosecutor believed that the defendants' income was proceeds from fraud and willful tax evasion, he should certainly pursue such matter diligently to ensure that the court would find the defendants guilty as charged. If such materials were provided to tax agencies to levy taxes in the course of investigation and trial, this suggests that the income was lawful. Such findings were self-contradictory. This not only raised the concern of double punishment for the same act but also reflected that the prosecutor was doubtful of his ability to pursue this matter and had to rely on the media or tax agencies to help create fears in the minds of the defendants.

NTB Issued Tax Bills without Investigating Facts

Always using the Bureau of Investigation as the reason for issuing the tax bills, the NTB never investigated facts ex officio or pursuant to law and never checked the bank account information entry by entry. Obviously knowing the serious contradiction that the same amount was treated as proceeds of fraud and cram school tuitions at the same time in the indictment, the NTB did not wait until the nature of the income was determined in a judicial decision and elected to regard

Tai Ji Men as a cram school and illegally imposed taxes and heavy penalties simply on the ground of Kuan-jen Ho's false and illegal indictment and made-up amount. This calls into questions if the Tai Ji Men tax case unfortunately became an enticing pie created by the prosecutor and the NTB under the attraction of significant tax investigation rewards.

In the case involving the alleged money laundering by former President Shui-bian Chen, an NTB official previously stated openly: "To ascertain if tax evasion is involved, it is necessary to go back to the beginning and verify the sources of funds. If they are illegal proceeds, they will be forfeited pursuant to applicable requirements, making the issue of tax payment moot." To wit, whether taxes are involved cannot be determined until the nature of income is ascertained in a court decision. However, in the Tai Ji Men case, the NTB rashly issued tax bills and imposed heavy penalties in the same year when the matter was transferred by the prosecutor to the district court.

According to the analysis of Tze-lung Chen, Professor of the Department of Law of National Taiwan University, based on fundamental jurisprudence, since the prosecutor prosecuting this

criminal matter at that time held that the honorariums were proceeds of fraud and thus should be forfeited, “proceeds of fraud became an item to be verified.” Since they were regarded as proceeds of fraud, they could not be taxable income and could not be taxed. They are mutually exclusive in theory. The NTB at that time did not conduct substantive investigation of evidence and did not summon witnesses or related parties regarding taxable income and simply relied on the prosecutor’s indictment issued based on his searches and raids. This violated due process pursuant to laws and regulations. To levy taxes, the NTB still had to collect evidence in order assume its burden of proof. The NTB was procedurally erroneous when issuing tax bills without collecting evidence at that time.

The Tai-Tsai-Su-09313512360 Circular of September 29, 2004 from the Ministry of Finance also specific states: “Facts should be determined based on evidence...it is inappropriate to supplement taxes and impose penalties simply based on cases referred by agencies with investigation authority (such as the Bureau of Investigation of the Ministry of Justice or police agencies in various counties and cities) or referral documents, transcripts or indictments of other similar cases.”

According to Po-yen Hu, Assistant Professor in the Department of Law of Soochow University, police and investigation agencies are all administrative agencies, not judicial agencies. A prosecutor's indictment contains nothing more than a statement of an administrative agency. All items yet to be verified should be verified by producing admissible evidence with appropriate weight to the court. In Taiwan, however, the NTB's use of indictments as evidence is like putting the cart before the horse, since a prosecutor's indictment is not a court adjudication. This practice is not only very rough but also indicates the phenomenon that there are legal requirements with inadequate judicial implementation.

For the tax case in which the NTB issued tax bills to Tai Ji Men merely based on referral materials from the prosecutor and investigation agencies, 82 legislators signed a joint request to the NTB to set aside the illegal tax disposition on the ground that "the NTB's issue of tax bills when the criminal case was still pending violates procedural requirements." In addition, during a coordination meeting chaired by Chin-ping Wang, the Speaker of the Legislative Yuan, on May 6, 2000 and during a hearing chaired by Legislator Shou-chung Ting on December 21, 2000 and in

a letter issued by the Bureau of Investigation on December 9, 2008 to Legislator Feng-chih Chu, the Bureau of Investigation openly and clearly stated: “The levy of taxes in the Tai Ji Men case and the examination and penalties for tax evasion fall within the authority of tax agencies and the Bureau of Investigation has no role in this.” This clearly indicates the NTB should assess and impose taxes based on its duty and authority. However, the NTB is still pursuing taxes based on the prosecutor’s materials not adopted in court decisions even today.

Nature of Tai Ji Men’s Honorariums

Since ancient times, disciples’ offering of “honorariums” to their masters out of the master-disciple relationship and as token of appreciation is part of inherent Chinese culture, just like red envelopes during Chinese festivals and weddings and white envelopes (gift money offered in funerals), which are all gifts provided based on traditional mores and custom. The relationship between a master and his disciples is created based on the sincerity of the disciples and the destiny of the master rather than money or anything else. Since 1949 when the Nationalist Government retreated to Taiwan, there has never

been any martial art or qigong organization taxed because of honorariums offered by their disciples. The Taipei Martial Arts Association, Chinese Martial Arts Association, and Chinese Qigong Association all issued letters to state that their member organizations have never been taxed by the NTB for receiving honorariums from their disciples.

Yi-ju Weng, a Tai Ji Men disciple, who has just turned 30, spent half of her life in the pursuit of justice. To seek justice for Tai Ji Men, she became a legal practitioner. At the outbreak of this case, she was criticized for being a bad girl at the checkout counter in a convenience store just because she wore Tai Ji Men's uniform. She cried that evening and said; "I knew we were wronged. But how could a seven year boy (her younger brother) there tell? We did not do anything wrong. But we had to tolerate such accusation."

20 years has elapsed, and Yi-ju Weng has turned from a primary school student to an adult, and from a law school student to a lawyer. Even so, she feels quite powerless in the face of the tax bills that have tortured Tai Ji Men's master and disciples for close to 20 years. She said: "If this organization consisting of over 10,000 members

can be persecuted this way, how many people or families have been brought down and are struggling in despair due to false tax bills?

The main issue in the Tai Ji Men case is the nature of the honorariums offered by Tai Ji Men's disciples to their master. Perhaps the concepts of traditional custom and masters and disciples are difficult to understand in modern society, still this, in simple terms, boils down to gifts. The disciples truly appreciate the mental and physical improvement and progress of their own and of their families after becoming the disciples of the master. Treating the honorariums provided by the disciples to the master out of appreciation as cram school tuitions is quite an insult.

Pursuant to the criteria for gifts under Article 406 of the Civil Code, honorariums voluntarily and joyfully provided by disciples to their master as tokens of appreciation for accepting them as disciples are gifts in nature by operation of law. The Income Tax Act also stipulates clearly that assets obtained as gifts shall be exempt from income taxes. Under the Inheritance and Gift Tax Act, the taxpayers for gift taxes are givers (disciples) rather than receivers (master). In addition, Tai Ji Men is a member organization of

the Qigong Associations, Martial Arts Association and the Taoism Association, which are people's organizations lawfully registered with the Ministry of the Interior within the Republic of China. Therefore, Tai Ji Men is a tax-exempt organization pursuant to law. Therefore, both the master and Tai Ji Men have never had any tax issue. Even if any tax were involved, the tax should be paid by the givers or the disciples.”

There is an old saying that the relationship between a master and his disciples is like the relationship of father and son. Respecting teachers and their teachings is a traditional virtue of this country. Like red envelopes paid during the Chinese New Year, honorariums to the master are also gifts within the meaning of Article 406 of the Civil Code rather than tuitions. For the large number of Tai Ji Men disciples, that the honorariums they provide to their beloved master are regarded by the NTB as tuitions is an insult.

During a Legislative Yuan public hearing hosted by Legislator Shou-chung Ting on December 21, 2000, Wen-chang Tseng, a director from the Ministry of Education, which is the competent authority for cram schools, remarked: “We would still like to stress that Tai Ji Men is indeed not a

cram school.” Although Sheng-ford Chang, the Director-General of the NTB at that time, was also present in the hearing, the NTB has still continued to issue tax bills illegally and levied taxes on Tai Ji Men on the ground of cram school tuitions.

Li-hsia Liu, an attorney representing the National Taxation Bureau of Taipei, stated during a hearing on November 17, 2004 at the Taipei High Administrative Court: “Tai Ji Men is not a cram school, a fact the Defendant (NTB of Taipei) does not deny.” It was not until August 2012, when the NTB of Taipei admitted in its official documents that Tai Ji Men is not a cram school. However, illegal tax bills are still issued.

In the third instance decision rendered by the criminal court, it was held that “the honorariums provided by disciples to the master are gifts in nature and should be tax-free income under Article 4, Subparagraph 17 of the Income Tax Act” and “the uniforms needed by disciples and collectively procured by other disciples were not sold for profits.”

According to Tze-lung Chen, Professor of the Department of Law of National Taiwan Univer-

sity, taxation should certainly be based on just and evidence-based investigation procedure from the perspective of evidentiary rules. This is the foundation of a country under the rule of law and binding to administrative agencies and courts. Instead of conducting investigation or obtaining evidentiary materials, the NTB only cites the prosecutor's indictment but ignores the fact that the honorariums were determined to be gifts in criminal court decisions. Such selective application of materials is biased.

According to Jing-jin Wu, Associate Professor of the Department of Law of Aletheia University, the degree of substantiation required in criminal courts for the issue of tax evasion mentioned in the prosecutor's indictment is far higher than the requirement of tax agencies. Once a decision as such becomes final, other agencies, especially administrative agencies, should treat it as *fait accompli*. However, after the criminal justice was done. The government is still unreasonably suppressing a qigong and martial arts organization by way of taxation and depriving the people of their assets and personal freedom simply because of a tax bill.

For 20 years, Tai Ji Men disciples, who are providers of gifts, have written tens of thousands of letters to the NTB to indicate the nature of the honorariums as gifts and to ask if the NTB agrees to treat the honorariums to their master as gifts. The master and his wife have also written 25 letters to the NTB to ask about the calculation of NT\$3.2 billion and the basis for concluding Tai Ji Men is a cram school. However, no clear reply was ever obtained.

Concealed Evidence

In 2002, five years after the first tax bill was issued, the tax bill was canceled five times by the Petition and Appeals Committee of the Ministry of Finance, which also required the NTB to verify the nature of the honorariums to the master. It was not until then that the NTB of Taipei, under the leadership of Sheng-ford Chang, began to design survey forms and select the respondents for the survey. This was the first investigation conducted by the NTB to verify the nature of the honorariums provided by Tai Ji Men disciples to their master.

All of the 206 survey results indicated that the honorariums to the master are gifts. However, such evidence favorable to the people was concealed by the NTB and was withheld from the Petition and Appeals Committee and from the parties themselves. The NTB even rejected lawful applications filed by the party concerned to review the materials. What is even more unbelievable is that for the same survey results, all indicating gifts, the NTB of Taipei only regarded the answers of nine respondents as gifts, while the NTB of the Central Area regarded the answers of five respondents as gifts. What was the legal basis for the NTB's determination? Who were the five or nine respondents? Tai Ji Men disciples have written many letters to ask about these questions for over a decade. However, the NTB never clearly responded to these questions.

Kuei-fang Chang, a Tai Ji Men disciple, said: "I received a letter from the NTB in 2002, asking about the honorariums to Tai Ji Men's master. Finally, after all these years, someone is asking me, a giver, this question. But I cannot imagine that the NTB of Taipei said only nine respondents said they were gifts, while the NTB of the Central Area said only five respondents stated they were gifts. How can that be? The number

of brothers and sisters I know who stated in their replies that the honorariums to the master were gifts is greater than these numbers. Therefore, I started to write letters to the NTB of Taipei to ask about this. The NTB replied, asking me to go there in person. I took leave of absence for this visit to Taipei to present my case and indicate the honorarium I provided was intended as a gift. I asked for a copy of my survey reply, which clearly indicated 'gift.' I also wrote a letter to the NTB of the Central Area, which, however, did not reply.”

Chang further stated: “After writing letters continuously, the NTB of the Central Area finally replied but indicated that since I am not a party to the tax issue, the materials should be kept in confidence. I received a survey request from the NTB. How hard would it be to answer my question by stating ‘yes’ or ‘no’ as to whether my survey result was included in the five respondents who indicated ‘gifts’ in the survey of the NTB of the Central Area?”

Pi-chen Tsai, Tai Ji Men’s disciple who works as a volunteer for an environmental organization stated: “I have pretty good interpersonal relations. However, my friends were misled by the untrue

stories released by Kuan-jen Ho to the media and looked at me with a sneer or sympathy. They even criticized Tai Ji Men in my presence or behind my back. I suffered tremendously and shed a lot of tears, thinking of the defamation of my master and his wife, to whom I owe a huge debt of gratitude for what I learned and my changed life. During the years when I felt very sorry for them, I kept writing to the NTB affidavits and petitions indicating that the honorariums were gifts and stating they were tokens of my appreciation voluntarily provided to my master. However, my letters never received any reply, and the NTB did not cancel the tax bill, either. In 2002, I received a survey form enclosed to an official letter from the NTB, I answered truthfully, thinking that the truth that the honorariums provided to the master were gifts could be finally communicated to the NTB. It was unexpected that the NTB not only concealed the survey forms but also misrepresented that only a few disciples indicated that the honorariums were gifts. I sent dozens of letters to the Director-General of the NTB and the officials in charge asking whether I was included in those few disciples who suggested gifts. To my surprise, the NTB simply replied that no answer could be provided since I was not a party to this matter. This is outrageous. If that is the case, why

did the NTB ask me to fill out a survey form? I felt that the NTB had made a fool of me.”

206 survey forms clearly stating gifts became 9 or 5 when they were returned to the NTB. In 2009 when the Control Yuan issued a correction to the NTB for seven legal violations including its failure to investigate, the NTB replied to the Control Yuan by totally denying the true intent of Tai Ji Men disciples even with 206 Tai Ji Men disciples stating the honorariums were gifts in their survey forms. This is tantamount to falsifying the number of respondents suggesting gifts to be zero.

Under the leadership of Director-General Sheng-ford Chang of the NTB of Taipei, evidence favorable to the people was concealed time and again in the Tai Ji Men tax case in a deliberate attempt to mislead the Petition and Appeals Committee and administrative courts into erroneous rejection and decisions.

In 2002, Control Yuan confirmed as a result of its investigation that contradictions exist between the indictment and evidentiary materials, and that indictment on such basis does not meet evidentiary rules. Kuan-jen Ho also admitted he did not investigate.

An indictment that violates evidentiary rules without ex officio investigation cannot serve as the basis of public prosecution, much less the basis for taxation. However, the problems of innocent victims framed by the prosecutor and investigators and of falsifying transcripts were completely inherited by the NTB, which totally ignores court decisions and investigation by the Control Yuan. The mistakes of the unjust case began from the very beginning during its criminal portion and have continued in the tax matter. For 20 years of mistakes, no one has ever apologized for the mistakes and no one is willing to correct the mistakes and cancel the tax bills, which have always been illegal. Later the tax agencies even engaged in criminal acts such as concealment of evidence and forgery of documents. This is no longer a simple unjust tax case and has become an issue that jeopardizes the constitution of this country and violates human rights.

Illegal Tax Bills, Frozen Assets and Illegal Compulsory Enforcement

The NTB is likened as a remaining ancient yamen (government office) in modern society. In ancient times, plebians sought justice at yamen. If they were not careful in answering questions from the magistrate, the magistrate would have them flogged before allowing them to answer questions on their knees. What about the Tai Ji Men case? There was even no chance for Tai Ji Men to provide any explanation before a tax bill arrived. Even all assets were completely frozen.

The Taipei City Revenue Service prohibited the disposal of all assets of the master and his wife before the due date for the tax bill. This is just like executing a prisoner before the scheduled execution date. At that time, no final decision had been rendered for this case yet, and whether there was any outstanding tax payment had not been certain yet, when the freedom to dispose of assets was deprived. Moreover, all assets had been frozen by Kuan-jen Ho when the criminal matter just occurred (December 23, 1996) and could not be used at all. Still the NTB imposed another restriction by prohibiting any disposal of the

assets of the master and his wife, and the amount to which the disposal prohibition applied was 40 times that of the payable tax. Even if the tax disposition was set aside a dozen times, the tax agencies still continue with the ban on disposal in serious violation of the survival and property rights of the people.

The first instance decision of the criminal court found in favor of Tai Ji Men on September 25, 2003. However, the NTB of Taipei concealed the evidence which was the survey forms in which all respondents suggested gifts and misled the Petition and Appeals Committee of the Ministry of Finance to reject the administrative appeal of the party. Under Article 39 of the Tax Collection Act, unless a taxpayer pays half of the tax or provides a security equivalent in value to one half of the tax, the taxpayer's assets will be subject to compulsory enforcement. To prevent Tai Ji Men's facilities, which are used for the disciples' practice of qigong, from being auctioned, the master and his wife were compelled to promise that as soon as the court lifted Kuan-jen Ho's asset freeze, they would provide a security to the NTB. This is a common nightmare for all taxpayers. Once the NTB issues a wrong tax bill, the taxpayer still has to pay half of the tax

or provide a security without going through any court review and even before the existence of outstanding taxes is determined; otherwise, the taxpayer will be subject to an auction and may lose family assets or even freedom when the taxpayer is placed under custody or prohibited from leaving Taiwan. This is the price that has to be paid in the pursuit of justice in Taiwan, which is supposed to be a country under the rule of law.

On October 15th, 2013, Judge Tze-jung Chao of the Taipei District Court lifted the asset freeze imposed by Kuan-jen Ho. Director-General Sheng-ford Chang and officials in charge at that time were clearly aware that since the party had been compelled to provide a security, compulsory enforcement should not have been conducted in accordance with Article 39 of the Tax Collection Act, not to mention that the NTB of Taipei had prohibited the disposal of all assets and agreed to defer the compulsory enforcement until November 2, which had not come. However, Sheng-ford Chang and his subordinates issued a request on October 20 to the Taipei Branch of the Administrative Enforcement Agency to demand earlier compulsory enforcement. In addition, they forged the document and changed the issue date to October 15, when the assets were unfrozen by

the court, in an attempt to conceal the fact that they had learned about the unfreezing by the court and to deprive the people of their assets through compulsory enforcement based on deception.

It was not until two years later that Sheng-ford Chang returned the assets in the name of “tax refund” after his wrongdoings were found by the administrative court. Even to this day, he has not returned the outstanding interest, while the rewards and performance bonuses have long been received by tax collectors. The officials in charge have not only assumed no responsibility but also have been promoted and rewarded.

Court Doesn’t Count; NTB Is the Boss

In 1997, the Miaoli Branch of the NTB of the Central Area issued wrong tax bills and levied wrong taxes. After the victims filed for administrative remedies, the Taichung High Administrative Court ruled against the Miaoli Branch of the NTB of the Central Area. The NTB, which should have returned assets to the people, totally ignored a court decision and refused to refund.

The representative of Tai Ji Men disciples visited the Miaoli Branch of the NTB of the Central Area to request a refund of the taxes pursuant to the administrative court decision. Ho-fa Chen, the Director-General of the Miaoli Branch, stated in public that “the court decision doesn’t count.” This statement astonished everyone present because a civil servant’s blatant defiance of the judiciary is beyond belief.

The most important obligation of the government is to fulfill its promises. The government should set a good example of abiding by laws so that the people can become law-abiding as well. The Constitution stresses the spirit of citizens’ livelihood and welfare state time and again. Taxation should be fair not only to the state but also to the people. Maintaining fair and just taxation is a universal value. No matter how poor a country is, the government should not levy excessive taxes at will.

“Black horses and white horses” is a popular yet poignant metaphor for unjust taxes among professional accountants in the accounting sector. It goes like this: “The tax laws require that

white horses should be taxed, while black ones are tax-free. However, an owner of buffaloes unexpectedly received a tax bill. He filed administrative remedies only to be told by tax collectors that he was taxed because he did not own black horses. But he was perplexed because the principle of taxation prescribed by law is supposed to be followed, not to mention that the tax laws do not impose taxes on buffaloes.”

According to Kun-chung Huang, President of the Chinese Martial Arts Association, the government sought to promote traditional Chinese culture and enhance the mental and physical health of the citizens not only by granting tax-exempt status to traditional cultural organizations such as martial arts organizations but also through a grant of NT\$30 million to NT\$75 million. Pursuant to the requirements of the Tax Bureau of the Taiwan Provincial Government (which has been abolished) and the Ministry of Finance, qigong and martial arts organizations are not required to file business registration and are exempt from business taxes pursuant to law. Kun-chung Huang also remarked that tax authorities had issued a letter in 1974 to communicate that all members of the Association are tax-exempt and called another meeting in 1995

to further confirm this status. As a member of the Chinese Martial Arts Association and the Chinese Qigong Association registered with the Ministry of the Interior, Tai Ji Men also enjoys a tax-exempt status under the law.

Tai Ji Men has never been a profit-seeking organization from the very beginning and has never conducted any business operation. The NTB of Taipei and the Taipei City Revenue Service conducted onsite surveys in 1994, 1995 and 1996 and verified that Tai Ji Men did not sell any product. In addition, the Construction Department of Taipei City Government, which is in charge of business registration, sent officials to Tai Ji Men to conduct onsite business audit on November 13, 1996. They confirmed that “the premises are martial arts facilities used for the teaching of qigong with no business operation.”

With respect to the procurement of uniforms through mutual assistance among Tai Ji Men disciples, people who were not Tai Ji Men disciples could not participate in the procurement at all, not to mention that the uniforms were not sold to the public for profits. This further showed that the procurement of this item was not profit-oriented in nature and the disciples were

the ultimate consumers. There was absolutely no profit-seeking behavior and the procurement had nothing to do with the master and his wife. However, the NTB has falsely accused the master of selling acts and has wrongfully imposed business taxes on the master simply based on Kuan-jen Ho's illegal indictment without any investigation even to this day. In 2002, the Taipei High Administrative Court rendered a decision to set aside the business tax bill. After appealing, the NTB deceived the Supreme Administrative Court with administrative circulars. Since there was no oral argument in the procedure, the Supreme Administrative Court was deceived and rendered a decision against Tai Ji Men. In fact, Kuan-jen Ho treated the same amount as proceeds from fraud. If it was treated as income generated from fraud, it could not possibly be taxable income and could not be taxed. The third instance final criminal decision also affirmed that the procurement through mutual assistance among the disciples was not profit-oriented sale with no markups or huge profits earned in the process. Still, the NTB has imposed business taxes and heavy penalties on the master while ignoring the outcome of rigorous judicial investigation.

According to Wen-ching Tsai, Deputy Chairman of the Tax System and Tax Affairs Committee of the ROC Federation of Associations of Certified Public Accountants, “the pressure of insufficient tax revenues has resulted in taxes levied by the NTB’s tax collectors not pursuant to laws or regulations or government circulars but according to their imaginations or intuitions.” “I wonder if the NTB is looking for all kinds of excuses to impose taxes because the government is in need of money, but such barbaric behavior has undermined this country’s traditional cultural development,” sighed President Kun-chung Huang.

Attorney Tien-tsai Lin, Chairman of the Taxpayers’ Rights Committee of the Chinese Association for Human Rights offered his opinion as follows: “The NTB of Taipei treated the collective procurement through mutual assistance by Tai Ji Men disciples as profit oriented, issued tax bills illegally to Tai Ji Men and even imposed penalties for business tax evasion by estimating the profits even though it recognized the circumstance that the purchase prices were equal to the selling prices. Such practices seriously undermined the people’s trust in law and judicial credibility.” Tien-tsai Lin stressed that collec-

tive procurement is quite popular in society. When members of the society makes one-time procurement of goods from a supplier as a group and request a discount for the procurement, if a judge or tax collector regards such behavior as a profit-seeking act, this would be an expansion of the judge's or the tax collector's authority. The NTB seriously violates human rights by illegally imposing business taxes and penalties on the master and by its excessive ban on the disposal of assets, which amount to 40 times the amount of the imposed tax.

Since Tai Ji Men, the master and his wife never conduct any business operation, there are certainly no payable business taxes and profit-seeking enterprise income taxes, much less penalties. Relying on erroneous facts from the beginning, the NTB has imposed a series of illegal taxes, further aggravating the injustice suffered by the people. Since the NTB has levied taxes in serious violation of law, illegal tax bills should be cancelled immediately.

Evil Government Agencies and Treacherous Officials

In 2012 when former Finance Minister Sush-der Lee retired, Sheng-ford Chang, the Deputy Finance Minister at that time who had stated that he would retire together with his supervisor, returned to take over the Ministry of Finance after applying for his retirement. The evil government agency remains evil and the officials remain treacherous. Woeful are the citizens whose injustice cannot be redressed.

During 1966, when Tai Ji Men was founded, through 1990, Tai Ji Men had no tax issue. Between 1997 and the present time, there is no tax issue, either. Why did NTB impose taxes on Tai Ji Men for the six-year period from 1991 to 1996? Anyone who hears about the unjust Tai Ji Men tax case would ask this question.

The answer is simple. During 1991 through 1996, the taxes were levied based on referral from prosecutors and investigators, and the NTB merely relied on the prosecutor's statement and materials from prosecutors and investigators, which were declared to be erroneous by courts, and treated Ti Ji Men, which is an academy for

the practice of qigong and martial arts, as a cram school and distorted the master-disciple relationship as a relationship of consideration with no regard to the master-disciple nature of Tai Ji Men and the fact that the honorariums to the master were gifts.

The NTB derived more than 10 tax cases based on different years and different tax categories. To prove innocence, the people have filed administrative remedies for 20 years during October 1997 through May 2015, in which 25 decisions on reconsideration and 32 decisions on administrative appeals (including repeated administrative appeals) were rendered, involving the 354 officials hearing the administrative appeals (including repeated administrative appeals), 737 judges, 161 decisions, 62 court hearings, and 2,422 minutes spent in examination. During this period, the people filed 1,073 briefs totaling 7,015 pages and 21,844 exhibits (or annexes), not to mention that tremendous administrative and judicial resources and government budgets were wasted.

Before issuing tax bills, the NTB does not conduct any verification and is not checked and counterbalanced by any agency. The state openly unleashes a group of civil servants who are not

law-abiding and rational. Tax dollars paid by the citizens are used to support a group of vicious bandits.

Failure of Administrative Remedy System; Suffering of People from Erroneous Tax Bills

On July 13, 2007, a final criminal decision which acquitted Tai Ji Men and concluded there was no tax evasion was rendered. In the decision, honorariums provided by Tai Ji Men disciples were found to be gifts rather than cram school tuitions, and there was no business operation, much less any tax issue. The NTB, which had violated evidentiary rules and based its tax bills on an indictment set aside by the court decision, should have corrected and canceled the tax bills and ended the unjust cases pursuant to Article 117 of the Administrative Procedure Act. However, the NTB has been unwilling to face the reality. Although the illegal tax bills were set aside 15 times by administrative courts and the Ministry of Finance (such tax bills were issued in 1997 and reviewed in 2011) with the NTB requested to verify facts, still the NTB kept reviving tax bills and subjecting the people to futile administrative remedy efforts time and again by making minor changes to the tax amounts.

A False Transcript Ruined His Life

No one was more saddened and despaired by the NTB's ignorance of the cancellation reasons of the Petition and Appeals Committee and court decisions and repetitive citation of materials from prosecutors and investigators when the tax bills were issued than Chun-hsien Huang, a Tai Ji Men disciple. At the outbreak of this unjust case, he happened to be at a Tai Ji Men facility. He still remembers with trepidation when he was taken to the Bureau of Investigation for unknown reasons.

Chun-hsien Huang said; "I told them what I have seen and heard at Tai Ji Men truthfully, but they just wouldn't write them down. Later, many people took turns in asking me questions from the afternoon to midnight until daybreak without allowing any break or providing any food. My personality was verbally assaulted, rendering me completely helpless. I was hungry, sleepy and light-headed when they kept asking me the same questions. If they liked my answers, they would write them down. If not, they would pound the desk, verbally abused or even threatened me. Unless I provided answers they desired, they would not record my answers."

According to Huang, he regretted that he had believed in them when they said it was not necessary to hire a lawyer and he could go home after signing his transcript. At that time, he had no idea that he could refuse to sign his transcript.

Chun-hsien Huang said: “I dared not refuse to sign the transcript because of their ferocious manner. Later, I unwittingly became a defendant and my good name was ruined. My relatives and friends who were not aware of what had happened thought I defrauded money from others. I was really speechless and saddened. My mother also lost her health because she worried too much about me.”

After this case was transferred to court, all exhibits were gradually shown, and all witnesses testified in court. The judges finally tried the case by its merits, believing that Chun-hsien Huang’s testimony was given under coercion by the Bureau of Investigation and did not reflect his true intent. Ultimately, the judiciary cleared the names of Tai Ji Men’s grandmaster and disciples.

Chun-hsien Huang recalled: “I have been thinking why I suffered from such consequences even though I had dedicated myself to serving

others and doing good. I cannot believe that the NTB subsequently cited my transcript as evidence for taxation time and again. Did my suffering in the criminal case amount to nothing? The false transcript prepared by the Bureau of Investigation, which fabricated the transcript by enticement and coercion, was found to be false by the judges trying the criminal case after rounds of examination and cross-examination. I am truly saddened by the fact that after the judiciary cleared my name, the NTB is still using such transcripts, which have no evidentiary weight and distort my true intent, to set me up and turn me into an individual who has framed my master and his wife. As a result, I don't know how to face my master, his wife and other brothers and sisters at Tai Ji Men.”

According to the bitter remarks of Chun-hsien Huang, the false transcript has ruined his life. His only humble wish is that he can clarify all issues so that he can live in peace for the rest of his life.

Judiciary – Final Line of Defense for Justice?

Administrative courts have long been criticized as courts which often rule against the citizens. Even if Tai Ji Men won before, the NTB still

rendered illegal decisions when reconsidering tax matters and repeatedly issue tax bills, forcing the people to bring action time and again.

Since the NTB has persistently issued bills based on information in Kuan-jen Ho's indictment, Tai Ji Men was compelled to seek administrative remedies continuously. As a result, judges have to hear such matter again and again. Because of the principle of recusal, there were only two judges in the Taichung High Administrative Court who had never tried the unjust Tai Ji Men tax case. Since there were no enough judges to form a tribunal to try this case, this case was transferred to the Taipei High Administrative Court.

However, when this matter was heard by the Taipei High Administrative Court and the Supreme Administrative Court, judges who should have recused themselves failed to do so. This calls into question if they could fairly try this case without prejudice when dealing with new evidence submitted by the people. What is even more suspicious is that the reasons for the judges' rulings against Tai Ji Men are very similar to the contents of the NTB's briefs. Whether the principle of fair trial is violated becomes questionable.

For 20 years, the judicial and tax relief systems guaranteed by the government have failed. The NTB's illegal tax bills are getting more and more pernicious. After a tax bill is set aside, a new tax bill can be issued after the amount is slightly adjusted. The NTB even concealed evidence favorable to the taxpayers and forged documents to mislead judges into wrong decisions. As a result, the taxpayers are forced to appeal again. This is the vicious circle of ever-lasting tax bills that burden the people to death.


According to Professor Po-yen Hu, who stood up for the victims in the factory lockout and Chung-chiu Hung cases, the failure rate of the citizens in administrative action is so high because administrative court judges fail to verify if administrative agencies have done anything wrong at all. Take the action in which the residents of Hsiaolin Village sought state compensation, for example. The residents would sit in the audience during each court hearing. However, second instance trial judges often have the mindset of upholding the rulings of first instance judges. As a result, the people have to resort to all kinds of relief. The reason is that no judge is willing to listen to the complete story and the gut feeling of the people. They have to try their luck to see if they can

come across a judge who is willing to listen to the tragic stories of the people. This is the biggest issue. Sadly and helplessly Professor Hu remarked that the judges basically only read court files without seeing that there is a tragic story behind each file. This is an issue that the judiciary should resolve in a comprehensive manner.

Taiwan's Administrative Courts Reduced to Courts Ruling against the People

On April 20, 2015, the Hearing on Draft Partial Amendments to the Organic Law for Administrative Courts – Establishment of a Dedicated Tax Court in Taiwan was conducted by the Legislative Yuan. During the hearing, Prof. Mellinghoff, President of the Federal Taxation Court of Germany, mentioned that the Federal Tax Court of Germany is responsible for protecting the rights of the people, maintaining the stability and peace of law and realizing wider dimensions of taxation justice, in addition to its function as the court of final appeal for legal disputes.

Prof. Mellinghoff stressed that judges should be independent, and that the Federal Tax Court is not an extension of various agencies. He mentioned

that the German tax trial authority and court system are trustworthy for three reasons. First, the tax court consistently contributes to important tax law issues. Second, taxpayers often prevail in highly complex tax cases. Finally, the outcome of tax court decisions results in slight tension between the executive and judiciary powers of the government. Statistics of Germany show that 42% of taxpayers receive favorable results in decisions rendered by the court of final appeal in 2014. In these cases, the determination of legal issues was favorable to taxpayers. In 2013, 40% of taxpayers prevailed in decisions rendered by the court of final appeal. The Federal Tax Court not only hears cases but also fulfills the duties of protecting the rights of taxpayers and ensures that taxpayers do not suffer from erroneously  interpretation of tax laws by tax authorities.

In the public hearing, Jing-jin Wu, Association Professor and Chairman of the Department of Law of Aletheia University, remarked that it is necessary to set up a specialized court and to provide specialized training to its judges. However, whether professional biases will be created should also be considered. More importantly, training and long-term hearing of similar cases cannot equate with competence in the trial

of tax cases. According to Wu, overemphasis in specialized judges or courts is likely to mislead the judges into believing that they are experts. This may conversely weaken their function as judicial assessors. This calls into question whether it is the professionalism of judges or the assessment system that should be enhanced. He believes that reform on the examination of tax cases cannot be achieved simply by setting up a specialized tax court. But rather, several accommodating considerations and measures are required. More importantly, judges should have people-centric thinking and value.

Fu-lung Lien, President of Taiwan Association for Financial Criminal Law Study, remarked that the Federal Tax Court of Germany does not help the executive branch of the government punish the people but rather protects the basic rights of the people. Under the Basic Law of Germany, the state has the responsibility to protect human rights, and there are 17 articles that protect the basic rights of the people, including major rights such as the right of life, the right of property, the right of freedom and the right of health. He was moved by the visit of Judge Susanne Baer of the Federal Constitutional Court of Germany in 2013, because she mentioned that the Basic

Law of Germany contains basic petition rights, which protect even the poorest people. She also mentioned that government powers are conferred by the people. Anyone who is bullied by an administrative agency may file a complaint with the court, which will surely protect the rights of the people. Human rights protection is a basic obligation of a country.

However, when administrative and judicial authorities operate in a black box, how do the people deal with this situation if there is no mechanism that protects them?

Professor Keh-chang Gee of the Law School of National Taiwan University remarked that the low success rate in administrative action is not attributed to the fact that administrative court judges do not understand tax law details or financial statements but rather to the fact that judges do not understand their duties are to protect the basic rights of taxpayers. He stressed: "Taxation justice is the cornerstone of a country under the rule of law." If this country pursues social justice, the judiciary should be leveraged to protect the basic rights of taxpayers. In addition, tax law talents should be cultivated. Tax obligation relations are the type of the relations between the citizens and the government. Therefore, the capability

of a tax agency to handle tax matters pursuant to law represents the capability of the country to operate under the rule of law. He regrets that although grassroots tax collectors directly deal with taxpayers and are most knowledgeable about the plight of taxpayers with some also aware of the need to conduct tax reform, they are often defeated and give up their original ideas about tax reform when the conservative faction mentioned “we won in all administrative court cases” in internal debates. As a result, the pace of tax reform has been sluggish.

Current black-box operation of the legislative, executive and judiciary branches of the government is the tragedy of Taiwan and the source of pain for the people. Victims who have suffered from protracted lawsuits and tax-related administrative remedies will surely hope that a transparency law will be formulated to supervise the government.

Children Growing up in Environment of Injustice

How many 20-year periods do you have in your life? Some older disciples passed away with regret and injustice before their names were cleared in a criminal decision and before the NTB cancels

the tax bills. Younger generations of Tai Ji Men disciples had to bear the brunt of this ever-lasting tax bill since they were little. For middle-aged disciples, they dedicated their youth to clearing their names in the criminal case and hardly have more youthful time to fight against illegal tax bills.

Joining Tai Ji Men at the age of 13, Yu-chen Lin is 37 years old now and is a mother of two children. She has spent over 24 years or two thirds of her life in Tai Ji Men, which is an inseparable and home-like organization to her. Often late in the night, thinking of the 20-year unjust tax case and the future of this country while looking at the young and innocent sleeping children, she cannot fall asleep. Such pain can hardly be relieved.

“For more than 20 years, I have traveled with my master at my own expense to the US, Korea, and Australia. I even spent over 20 days traveling through 16 countries from East Africa to West Africa to convey the messages of love and peace. With my faith in my master and the philanthropic rationale preached by the master, my original dark thoughts about life were purified and the value of my life lifted as a result of each trip.

These are the most glorious moments of my life, and I wrote my own history with my actions.

However, such a generous, benevolent and enlightening organization should have to endure ever-lasting tax bills, which have tortured tens of thousands of Tai Ji Men disciples. Some brothers or sisters even passed away with regret before the day their names were cleared.

On what basis can the NTB issue tax bills without verification and merely based on an illegal indictment for the honorariums provided by the disciples to their master out of appreciation and faith? This has subjected tens of thousands of Tai Ji Men disciples to fears and nightmares about the fact that Tai Ji Men's facilities may be attached and auctioned at any time. When I was pregnant for eight months, I walked five kilometers with my two-year son to Ketagalan Boulevard to petition, express our grief and protest against unjust taxes. I cannot remain peaceful whenever I think of the unjust Tai Ji Men tax case.

Without the master's teaching that we need to improve ourselves, help others and cultivate positive thinking so that we can improve ourselves by helping others, accumulating our

virtues and eliminating our vices, I do not know how I can still live in peace and play my role at work and in my family life. I am a law-abiding civil servant now and carry out my duty pursuant to law. Law is the standard that I follow in carrying out my official duty and is a sanctuary that I seek for my own protection. As a Tai Ji Men disciple, the path guided by my master is my faith and the path of my life. I cannot tolerate such path to be trampled and damaged.”

She sincerely hopes that based on their supreme position to protect human rights pursuant to law or based on the citizens’ freedom to religion, judges can prudently and conscientiously review this case to put an end to the wrongful tax bills, so that the faith of tens of thousands of Tai Ji Men disciples in the righteous path can be protected and justice can be done.

Yu-hsiu Hsu, a former grand justice, once said: “Justice begins with due process and ends with due process.” She also stressed that “the government’s right to impose criminal punishment and levy taxes should be governed by due process of law.” Without following due process of law and evidentiary rules, the NTB should not issue tax bills or levy taxes. The tax bills issued in

violation of due process and evidentiary rules should be void from the very beginning. If the government does not review all taxation procedures and evidence based on due process, taxpayers' rights can never be protected.

Distortion of Master-Disciple Bond Due to Abuse of Government Power

What is a martial art school? What are masters and disciples? What are martial arts? According to Tai Ji Men disciples, the NTB distorts the father-son-like bond between a master and his disciples as a relationship of considerations. This is a serious insult.

For over a decade, Chiu-ping Lu, a Tai Ji Men disciple who lives in Hsinchu and is an elementary school teacher, never missed any hearing during the trial of the criminal case and the tax case. Relying on amazing memory, she wrote close to 100 diaries for the hearings.

The more she wrote about this, the sadder she became. Each time she attended a hearing, she had to refrain from the urge to approach the judges and present her case. However, she could

only sit among the audience, anxious as ever.

Chiu-ping Lu said: “In modern society, old martial art schools are very special. The longer disciples follow a master, the more they understand that the master devotes his lifetime and life’s energy to teaching. It is with such dedication that the master agrees to accept a disciple. Therefore, a master is always very patient to guide his disciples by teachings and by his personal example. If the moments are right and the disciples are diligent and willing to learn, the disciples can learn the knack of martial arts through demonstration and imitation of moves or through a thought-provoking conversation. The disciples cannot predict what martial arts the master is going to teach and cannot request the specific martial arts the master must teach.

Honorariums to the master are tokens of appreciation from the disciples to express their gratitude to the master for guiding them on the path of their life. ‘Appreciation’ is just a fundamental moral standard for mankind and requires no specific reasons or consideration. If the master-disciple relationship is a type of consideration, how is it possible that all disciples are willing to offer their volunteer service? Aspects from the cleanup of

the facilities, provision of meals and beverages, senior disciples' selfless facilitation to martial art practices of new disciples and daily contact and communications about the affairs of the school are all voluntarily handled by the disciples. If the master-disciple bond were a type of consideration, how would it be possible for them to take personal leave, contribute money out of their own pockets, sacrifice their holidays, participate in rehearsals rain or shine for performances during important national festivals or even travel to five major continents or over 60 countries to engage in cultural exchanges? It should be noted that a Chinese New Year Gathering can attract a large gathering of ambassadors based in Taiwan from dozens of countries, representatives from foreign trade offices and international friends at Tai Ji Men. All these are made possible because of the master-disciple bond and the adherence to the time-honored spirit of the academy to promote the culture of qigong and martial arts underpinned by peace and virtues. How can such master-disciple relationship be measured by money?

We learned about ever-lasting tax bills only because of the Tai Ji Men case. We used to be so naïve to believe that this matter would be resolved

if the tax bills were cancelled by the Ministry of Finance or by an administrative court. We were really perplexed and outraged when the NTB issued tax bills time and again. After court decisions were rendered, the NTB still issued tax bills by changing the numbers. Our hearts were slashed into pieces when our honorariums to the master, which are subject to no tax at all, were scrutinized in detail in court hearings. Did anyone see our hearts bleeding at all?

We have not been able to lead a normal life with peace of mind all these years and have been quite tired both physically and mentally in the course of the struggle. Out of disappointment, we thought about paying the tax bills to put an end to this and practice qigong peacefully. However, the master taught us to tell right from wrong and adhere to justice, even though such adherence has turned out to be quite laborious. Our adherence to law is rewarded by the observation that bureaucrats trample the law time and again. It is truly sad to see the institution of this country in tatters. Without the master's guidance, we would not have seen light in darkness time and again and believed that fairness and justice would definitely prevail.”

For almost two decades, whenever we seemed to see light at the end of the tunnel for the Tai Ji Men case, the legal violations and power abuse by government agencies took away any ray of hope. Injustice after injustice has led to the question of whether martial law has been truly lifted in Taiwan and whether the Republic of China is truly a country under the rule of law.

Vaporized Meeting Minutes

The law itself is a tool to create, maintain and promote peace. However, if it becomes a tool that grinds the people into pieces, that will be a catastrophe in the history of mankind. Tax collectors do not perceive the sufferings of the people in unjust tax cases. The Tai Ji Men case is indeed the greatest disaster in the history of Taiwan's tax law.

Hwai-tzong Lee

Professor of National Chung Hsing University

Facing barbaric and illegal treatments of the NTB, Tai Ji Men disciples petitioned to the Control Yuan. In 2010 and 2011 when members of the Control Yuan visited the Executive Yuan to request fair treatments of the Tai Ji Men tax case, the Executive Yuan finally conducted an inter-ministerial meeting, in which a resolution was adopted not to use the criminal case indictment as the basis of taxation. In addition, the NTB of Taipei openly investigated the nature of the honorariums paid by Tai Ji Men disciples to their master by allowing the citizens to fill out a survey form in a period of two months. If the outcome of the investigation shows they were gifts, the unjust case would be ended pursuant to law.

Teh-ming Chen, who has worked as a certified public accountant for 30 years, has devoted himself to doing justice to this case after seeing the injustice Tai Ji Men, of which he is a member, has suffered. In 2012 he learned that all of the 7401 survey forms indicated gifts as the outcome of the surveys was announced by the NTB. Having endured 20 years of pains and sufferings, he could not help remarked with tears in his eyes: “Thinking of the decade I missed and could have spent with my kids; of the end to the decade of sufferings of my Tai Ji Men brothers and sisters,

who don't need to take to the street any more; of the freedom of young brothers and sisters from such dilemma; of the elimination of likely compulsory enforcement of property; and of the collaboration among us to weather through the disaster even though the process was not ideal, I could not beat back the tears in my eyes any more and drove home with trails of tears on my face.”

Compared with sophisticated government agencies, the citizens are still too naïve. The disaster of the Tai Ji Men unjust tax case was derived from the NTB's distortion of honorariums to the master as cram school tuitions.

Honorariums Are Gifts and Thus Are Tax-free

As an old qigong and martial arts school, Tai Ji Men derived its philosophy from Taoism and has inherited supreme philosophic rationales of mankind. Since ancient times, Tai Ji Men's qigong and martial arts techniques were passed down from a master to very few select disciples and were guarded as secrets and not disclosed to the public. All practitioners practiced qigong and martial arts while leading the life of hermits. Tai Ji Men is a source that opens the door to spiritual wisdom. Dr. Hong, Tao-Tze inherited the extraor-

dinary secrets to the techniques which were passed down from generations of masters when he was very young and learned the fundamental principles of the universe and nature. In view of mental and physical imbalances of modern people and of the needs of our time, he set up the Tai Ji Men Qigong Academy to promote the finest Chinese and promote spiritual, mental and physical health. With these objectives in mind, he opened the door and started to accept disciples.

Any person seeking to become a disciple should be sincere, and a master's acceptance of a disciple depends on serendipity. A person aspiring to join Tai Ji Men should be sponsored by two disciples and will become a disciple with the master's consent. In addition, a new disciple should go through an oath-taking ceremony, agree to comply with the precepts of Tai Ji Men (like the precepts of various religious groups) and the common protocol for all disciples and finally go through a classic induction ceremony before becoming a formal Tai Ji Men disciple.

Practicing qigong is one of the ways in which Tai Ji Men disciples cultivate themselves. The relations between the master and disciples are not those between a goods and service provider and

consumers. The enlightening pointers provided by the master to the disciples and the teachings about the path to cultivate oneself are similar to those provided by priests and pastors in Buddhism, Taoism and Christianity in the sense that they all seek to deliver the masses from sufferings through religious teachings.

Under Article 4, Paragraph 1, Subparagraph 4 of the current Income Tax Act and pursuant to the Tai-Tsai-Shui-No. 33031 Circular of April 29, 1975 from the Ministry of Finance, which interprets “the requirements for tax-free treatment of gifts received by church preachers from believers,” the honorariums received by the grandmaster of Tai Ji Men from his disciples are the same in nature as those received by the monks and pastors of tens of thousands of religious groups in Taiwan in that they are all gifts and tax-free income.

During an administrative court hearing in July 2005, Li-hsia Liu, the NTB’s representative for court appearance, admitted that since there had never been any tax levied on such organization, the administrative agency has room for discretion.

The judge in the court room remarked bluntly that administrative discretion still requires specific legal requirements in existence.

The judge said: “If we are talking about organizations of the same characteristics, application of relevant requirements by analogy is understandable due to manpower and economic considerations. However, we are looking at the one and only organization subject to taxes, while there is no other organization of the same characteristics been taxed before. This means that this is an individual case, not a normal circumstance. In the interest of the people, stricter standards should be applied. If there is no specific legal requirement available, the NTB will have to provide specific theoretic basis and should not freely interpret by way of analogy that Tai Ji Men is a craftsman training school without legal basis.”

Article 18 of the Covenant on Civil and Political Rights stipulates that “everyone shall have the right to freedom of thought, conscience and religion.” In addition, Article 15, Paragraph 1 of the International Covenant on Economic, Social and Cultural Rights recognizes the right of everyone to take part in cultural life. Not only

these are the basic human rights recognized under the ROC Constitution, but also the government is obligated to protect them after the laws that implement the international covenants have been promulgated and come into force. Therefore, government agencies should respect the inherent rituals and ceremonies of various religious and cultural organizations and the freedom and realization of cultural life. With respect to taxation, it is particularly important that the neutrality of taxation should not be violated. The implications of a tax agency's behavior should not be distorted or changed by distorting tax laws and regulations, and unfair treatments should not be provided. Instead, the two international covenants should be followed by enacting laws and regulations to preserve and promote organizations that pass down precious Chinese martial arts and culture to ensure the rights enshrined in the two covenants are not violated. Therefore, if government agencies forcefully distort the honorariums paid by Tai Ji Men disciples to their master as tuitions, which carry the characteristic of a consideration, to achieve the objective of levying taxes and impose illegal taxes, this will not only violate the freedom to faith and freedom to disposal of property conferred on Tai Ji Men disciples by the Constitution and by the two inter-

national covenants but also will seriously contravene the principle of equality and the principle of taxation prescribed and run counter to the universal trend of human rights protection.

Government Destroyed Cultural Roots for Taxes

Shaolin martial arts have enjoyed a supreme position in the arena of martial arts in China since ancient times. In 2004, a Shaolin martial arts delegation consisting of the abbots of Shaolin Temple, Da Xiang Guo Temple, White Horse Temple, Shuilien Temple, Ziyun Temple, Dingguo Temple and Kungxiang Temple in Henan of China and their disciples visited Taiwan. Yongxin Shi, Abbot of Shaolin Temple, particularly arranged a visit to Dr. Hong, Tao-Tze of Tai Ji Men. Yongxin Shi mentioned: "The culture of Tai Ji is the most ancient culture of the Chinese peoples. It encompasses all major religions in China, namely, Confucianism, Taoism, and Buddhism, which are all rooted in Tai Ji. I commend Tai Ji Men for giving such interesting and vibrant touch to the ancient culture. This facilitates global exchanges. In addition, world peace is our common aspiration. We have dedicated ourselves to this cause."

In May 2005, Ping Hao, Vice President of Beijing University, visited Taiwan with the faculty members of Beijing University, Zhengzhou University and Honan University. Their first stop was Tai Ji Men, an old qigong and martial arts school. They were particularly moved by the philosophy of love and peace of Tai Ji Men's grandmaster and disciples. Ping Hou said: "I believe Dr. Hong, Grandmaster of Tai Ji Men, has a sublime vision for love and peace of mankind. He led his disciples in his visits to various countries in five continents, including Africa and America and developed and underdeveloped countries, to promote the human spirit of love and peace as well as Chinese culture. This is indeed highly admirable."

With its international acclaims and quintessential cultural heritage as an old martial arts academy, Tai Ji Men has demonstrated its cultural soft power of lifting human spirit and purifying human minds. Although the past two decades have turned out to be a tumultuous journey and have almost witnessed the eradication of Tai Ji Men, still the master and his disciples have never given up the calling to carry out the spirit of the academy.

Six years has elapsed since the government signed the two international human rights covenants in the hope of aligning its practices with international human rights standards. The unjust Tai Ji Men criminal and tax cases are a mirror that reflects the progress of the government in such efforts.

Inter-ministerial Executive Yuan Meeting Decided to Conduct Public Survey

The Control Yuan investigated the unjust Tai Ji Men tax case, which has tortured the citizens for 20 years, and enumerated the liabilities of tax agencies for failure to verify aspects of the Tai Ji Men tax case. In addition, tax agencies were found to have obvious negligence for failure to actively clarify and ascertain the nature of income in this case to fulfill their duties. The Control Yuan also identified 7 major legal violations of the tax agencies, including perfunctory recordation of the outcome of their survey forms distributed to investigate the nature of income in the survey list and failure to pay equal attention to evidence both favorable and unfavorable to taxpayers.

When members of the Control Yuan visited the Executive Yuan in 2010 and 2011, they requested that the Tai Ji Men tax case be handled fairly on both occasions. Finally, the Executive Yuan called an inter-ministerial meeting on December 9, 2011, in which a resolution was adopted that a criminal indictment cannot be relied on as the basis of taxation. In addition, the NTB of Taipei allowed the citizens to fill out survey forms during a period of two months to publicly investigate the nature of the honorariums paid by Tai Ji Men disciples. If the outcome of the investigation shows that they were gifts, the unjust case would be ended pursuant to law. If the respondents said they were tuitions, this matter would also be handled pursuant to law.

As long as the nature of the honorariums to the master in Tai Ji Men was determined, the shackles could be removed. Therefore, even though the third instance criminal decision had affirmed that the honorariums to the master were gifts in July 2007 and Tai Ji Men disciples also submitted tens of thousands unequivocal affidavits and letters to the NTB to indicate their true intent when giving the honorariums to their master, Tai Ji Men disciples, who believe in the state and abide by laws, were still forced

to accommodate the NTB's investigation and believed with confidence that the truth would prevail and the unjust Tai Ji Men case would come to an end.

Snapshots of the Meeting

What actually took place in the inter-ministerial meeting of the Executive Yuan on December 9, 2011 is depicted as follows according to witnesses.

At 10:30 am, Friday, December 9, 2011, CPA Teh-ming Chen and Attorney Jui-chin Chiang attended the inter-ministerial meeting organized by the Executive Yuan as attorneys of the Tai Ji Men tax case. The chairman of that meeting was Chung-sen Lin, Secretary General of the Executive Yuan. Other government officials present include Finance Minister Sush-der Lee, Chin-chien Chen (Director-General of the NTB of Taipei), Deputy Justice Minister Ming-tang Chen and 12 other government officials. There were 13 representatives of Tai Ji Men disciples attending the meeting. Two fair-minded members of the society – Chen-fang Ma (former Minister of the Ministry of Transportation and Communications) and Chiu-yang Huang (President of

the ROC Society of Chinese Medicine) – also attended the meeting.

In the meeting, the chairman, Secretary General Chung-sen Lin, first stated that this case would be handled in a fair and impartial manner. He said: “I’d like to say that if most people say the honorariums were gifts, then they were gifts and the tax issue would be gone. The case is concluded. We can end this case within the legal system. This is the spirit of Article 12-1 of the Tax Collection Act as amended.”

Finance Minister Sush-der Lee said very clearly in the meeting as follows: “How am I supposed to investigate something that took place 10 or even 20 years ago? Maybe we can make a public announcement for two months. If the respondents of our survey, say 1, 2, 3, 5, I don’t know how many, or 100, 3000 or even quite a bunch, all indicate gifts, then that’s fine. If they indicate income, then we impose income taxes...It is impossible that all indicate gifts. All we have to do is to consider the portion and apply the principle of proportionality.”

Director-General Chin-chien Chen said: “After we reach a consensus, we will handle this matter based on the consensus.”

Deputy Ministry Min-tang Chen said: “The tax agencies are supposed to assume the burden of proof. For that we need to allow time for them to investigate. If they can’t find any evidence, the tax cannot be imposed. If they cannot find anything, we will apply Article 12-1 (of the Tax Collection Act).”

The final resolution was to investigate the nature of the honorariums to the master by way of public announcement. A consensus was reached about the period, manners and targets of the announcement and the handling of this matter subsequent to the announcement.

It was decided that an announcement would be made for two months beginning with December 16, 2011 to allow non-specific people at home or abroad to fill out the survey forms to investigate the nature of the honorariums provided by Tai Ji Men disciples to their master. If the respondents indicated tuitions, this matter would be handled accordingly pursuant to law. If the respondents indicated gifts, they would be deemed gifts in their entirety, and this case would be closed.

After the meeting, the NTB of Taipei also called a reconsideration meeting, in which it was

decided to make a two-month announcement beginning with December 16, 2011 to carry out the resolution of the inter-ministerial meeting of the Executive Yuan.

Nothing But Gifts

In 2012, the NTB of Taipei publicly announced the outcome of the investigation which targeted all citizens via the Internet and newspapers. The outcome shows that all of the 7,401 survey forms indicated that the honorariums to the master were gifts, and that no one believed that they were tuitions. This was the first formal, open and comprehensive survey of its kind conducted by the NTB since the first tax bill to Tai Ji Men was issued in 1997. The outcome was consistent with the findings in the criminal decision and also with the random survey conducted by the NTB in 2002 for the first time to ascertain the nature of the honorariums to the master. True gold fears no fire. “Gifts” is the only truth.

16 years later after issuing the first illegal tax bill, the NTB of Taipei also finally admitted in 2012 that Tai Ji Men is not a cram school.

According to Professor Chun-chieh Hwang, member of the Presidential Office Human Rights Consultative Committee, “now that it is recognized that Tai Ji Men is not a cram school, the issue of cram school taxes is moot.” Well-known tax law and administrative law experts such as Professor Tsung-teh Liu, Professor Ching-hsiu Chen and Professor Chun-chieh Hwang believe that the NTB should announce the survey outcome and cancel the illegal tax bills according to the resolution of the inter-ministerial meeting of the Executive Yuan.

Thinking that the 20-year tax nightmare was finally coming to an end, Tai Ji Men disciples were surprised that everything changed again when Sheng-ford Chang became the Finance Minister. Seeing that the results of the 7,401 survey forms all indicated “gifts,” which are tax-free, the NTB of Taipei ate its words and treated the survey outcome as half suggesting gifts and the other half indicating tuitions. On August 3, 2012, an illegal tax bill was issued again. For a tax bill as such, usually it takes at least a week from the reconsideration decision to the mailing of the tax bill. In this case, however, the NTB called a reconsideration meeting in the morning and mailed the tax bill in the afternoon on the same day.

Tai Ji Men disciples could not believe what had happened. For the same fact of joining Tai Ji Men and of presenting honorariums to the master, which no one asserted to be tuitions, the NTB could simply ignore the outcome of the survey and made this discretionary decision by overturning the resolution of the Executive Yuan's inter-ministerial meeting. This was hardly convincing to the people!

Missing Meeting Minutes

The representatives of Tai Ji Men disciples who participated in the meeting on that day asked the Executive Yuan for the meeting minutes. However, it was unexpected that the meeting minutes of an inter-ministerial meeting organized by the Executive Yuan during office hours could be destroyed.

A class meeting of a primary school is conducted with meeting minutes kept. How is it possible that there were no meeting minutes of an important inter-ministerial government meeting which lasted over 60 minutes and was attended by the Secretary General of the Executive Yuan, the Finance Minister and the NTB's Director-General, over 30 representatives of six ministries,

commissions, bureaus, and departments and fair-minded members of the society to resolve an unjust case of citizens which has lasted close to 20 years? On what basis did the NTB conduct its reconsideration meeting? Also on what basis was the survey outcome announced to the public?

All attendees of that meeting signed their names. The representatives of Tai Ji Men disciples saw that the meeting was videotaped and audio recorded, with personnel from the Executive Yuan jotting down details about the meeting. Several officials also kept their records. However, all video, audio and text records vanished in thin air. Who destroyed evidence and hid the truth?

The case which was about to be concluded was suddenly reversed.

Shamelessly overturning the resolution adopted in the meeting and ignoring the fact that the honorariums were gifts according to the outcome of the public survey, the NTB issued illegal tax bills again. Even today (2014), the NTB still refuses to provide key files which serve the basis for the assessment and determination of some of the taxes for review by the taxpayer. As a result,

the tax case which lasted 20 years and involved tens of thousands of people was revived again.

According to people familiar with the executive system of the government, in a government meeting, records are gone for the protection of people in power, while records remain if they are for the protection of the rank-and-file officials who can take action based on the records.

Like Sisyphus pushing that boulder in Greek mythology, Tai Ji Men's grandmaster and disciples are facing all kinds of challenges on their bumpy journey.

Law-abusing tax collectors and officials have bullied the citizens for 20 years. Covering up for each other so that their legal violations will not be exposed, unconscientious tax collectors manipulated the system and issued illegal tax bills one after another. They violated evidentiary rules and covered up the truth in order to mislead the Petition and Appeals Committee and administrative courts into wrong rulings to endorse or exonerate their legal violations.

Human rights violations shake the foundation of a country. The chaotic problems in Taiwan

are precisely resulted from a lack of government officials courageous enough to face the reality and carry out their duties pursuant to law. Can the people still expect that government officials will suffer from insomnia because of a strong sense of guilt for their lies and legal violations?

Taxation under the Rule of Man or Law?

Although the outcome of the survey showed that all honorariums were gifts, still the NTB refused to concede and issued illegal tax bills again with no regard to evidentiary rules at all. This can only happen to an era where everything was decided by people in power who dictated everything.

With respect to evidence, Professor Tze-lung Chen, who teaches evidentiary law at National Taiwan University, stressed that the NTB announced the outcome of the survey to ascertain the nature of the honorariums to the master according to the resolution adopted during the inter-ministerial meeting of the Executive Yuan after meeting was conducted. Since this survey was part of due process, the NTB certain must be bound by it. According to Professor Chen, who pointed out the syllogism of matters to be verified, evidence and inferences, matters to be

verified refer to the elements that constitute this case, namely, whether the honorariums to the master were gifts or tuitions. The outcome of the 7,401 survey forms suggested gifts. This was clear evidence. A very clear conclusion could be drawn based on the connections between the evidence and the matters to be verified. All honorariums were gifts. There was no room for ambiguity. Evidentiary rules are legal safeguards that protect the rights of the citizens and are substantive constitution.

According to Professor Chen, the main differences between the rule of man and the rule of law lie in rationality, evidence and argument. If a court decision depends on assertions of the government rather than evidence, the decision will be nothing but a formality. In this context, the court is no longer a court but a rubber stamp of administrative agencies.

Justice Upheld by Sagacious Judges

In a country under the rule of law, independent judiciary is positioned as an external party relative to the executive power of the government. Therefore the judiciary should always strive to base their determination on fairness, indepen-

dence and merits. According to Professor Chen, he sat in the audience during the February 25, 2015 hearing at the Taipei High Administrative Court for the trial of the Tai Ji Men tax case. He paid special attention to evidence and arguments. All evidence under examination leads to the finding of gifts with no evidence that supports tuitions. However, the NTB relied on its substantive macroeconomic perspective when finding that the honorariums were tuitions, which is absolutely unsupportable by evidence and obviously violates evidentiary rules.

According to Chen, evidence is the basis of ruling. Without evidence, no fact can be concluded. Without evidence, no conjecture or subjective prejudice may serve as the basis of determination. Chen remarked that a court should be bound by evidence in the finding of facts and the application of laws. Article 80 of the Constitution of this nation provides: “Judges should independently try cases pursuant to law.” Facts supporting constituting elements in a case can be determined only pursuant to law and to the argumentative procedure or evidentiary rules. He believes that special attention should be paid to the pending decision of the Taipei High Administrative Court, since the decision on the Tai Ji

Men tax case would suggest whether Taiwan is moving towards evidence-based rule of law or macro-economic oriented rule of man.

A court in a country under the rule of law should be an agency that protects the rights of the people and adjudicates from a perspective of human rights. According to Chen, courts in Europe and the US play a very important role since they are protectors that protect citizens' rights and drive away administrative agencies that bully people. They are symbols of a country under the rule of law with unparalleled achievements in upholding justice in their adjudications.

According to Professor Hwai-tzong Lee of the Department of Law of National Chung Hsing University, the Tai Ji Men tax case is a typical tax disaster. The final decision of this case will form legal rules, creating opportunities for making tax law a subject of in-depth research.

On March 24, 2015, the Taipei High Administrative Court, which tried the 1996 Tai Ji Men tax case, rendered a decision in favor of Tai Ji Men on the ground that the NTB had failed to explore the attributes and characteristics of Tai Ji Men and imposed taxes in violation of evidentiary and argumentative rules.

“At midnight, we took a bus that departed for Taipei at 1:30 am. We did not sleep on the bus the entire night, hoping that there would be good results today,” said Chun-hsiang Sung from Kaoshiung, who could finally embrace the good results she had been pining for 20 years. Over the years, she could not control the tears in her eyes in the middle of the night whenever thinking that her honorarium to her master was distorted, reducing her master and his wife to humiliation. Her mother and brother-in-law had passed away with regret before justice was done. That was a psychological burden she could hardly shrug off.

Tse-tsai Tsai, who lives in Taichung, almost never missed any court hearing, be it for the criminal case or tax case. According to him, he would visit Taipei every time he had a chance and could not remember how many times he traveled to Taichung in the past 20 years. He hoped that he did not have to come again.

Entangled in a mixture of complex feelings, Jih-hui Huang from Chungli of Taoyuan said that he had lost half of his hair in the past 20 years and was glad that he could live to see the results and recover from the suffering of injustice. Hoping that he could regain peace and

stability from then on, he really wished that the NTB, which has caused tremendous injustice to taxpayers, could know how a wronged taxpayer feels when he knows that he cannot live to see his justice done.

Learning that the Taipei High Administrative Court ruled in favor of Tai Ji Men, Jui-chin Chiang, who is a lawyer and representative of Tai Ji Men disciples, urged that the NTB of Taipei not to appeal the Tai Ji Men tax case. She said: “From the very beginning of the criminal case through the entire tax relief procedure, I have worked as a pro bono defense lawyer and am very familiar with the facts concerning the injustice in the criminal and tax cases. During 1997, when the first tax bill was issued, through December 9, 2011, the NTB never investigated this matter pursuant to law. Subsequently due to the request from the Control Yuan and as a result of the resolutions adopted during the inter-ministerial meeting of the Executive Yuan and the reconsideration meeting of the NTB of Taipei, the NTB was prohibited from using materials from the criminal case and conducted an open survey on December 16, 2011 to determine the nature of the honorariums provided by Tai Ji Men disciples to their master, whether they were gifts or tuitions.

That was the first time that an open and fair survey was conducted in 16 years to ascertain the nature of the honorariums to the master. Since this survey was part of due process, the NTB certainly should be bound by it. All of the 7,401 survey forms indicated gifts, and there is no room for ambiguity. Since they were tax-free income under Article 4, Paragraph 1, Subparagraph 17 of the Income Tax Act, the unjust case should be concluded pursuant to law. In this case, Secretary General Chung-sen Lin of the Executive Yuan, Finance Minister Sush-der Lee and Director-General of the NTB of Taipei, who attended the ministerial meeting of the Executive Yuan, were all representatives of agencies superior to the NTB. Based on integrated administrative operation and the commanding authority of the superior agencies, the NTB should not negate its previous commitments and the resolution adopted based on the consensus of both parties during the inter-ministerial meeting to avoid further legal violations and to maintain the dignity and credibility of the state.”

The government should protect the right of the citizens to effective administrative relief and fair trials. After the Taipei High Administrative Court ruled in favor of the citizens in the

factory lockout case, which received considerable attention in society and lasted 20 years, the Ministry of Labor decided to honor the court decision and not to appeal for the sake of social harmony. Over 300 cases under litigation were also withdrawn, and the loans which had been repaid by the workers were also refunded to them pursuant to relevant legal procedures.

According to Chung-mo Cheng, former Grand Justice and Vice President of the Judicial Yuan, the people should enjoy legal and constitutional rights. He hopes that government agencies will not abuse their power any more when they only consider tax revenues of the country with no regard to facts and justice. He also expects relevant agencies to respect the legal principles under the Constitution and conduct administration pursuant to law and under the principles of fairness and justice. Authorities can hear the voice of people in pursuit of justice only when they abandon their haughty mindsets.

According to Hwai-tzong Lee, Professor of the Department of Law of National Chung Hsing University, the unjust Tai Ji Men case is a typical tax disaster. An administrative agency should exist for the people, not for the tax revenues of

the state. Administrative courts, which are the last line of defense, should render their decisions based on evidence. Taxes should not be imposed in the absence of grounds absolutely supportable by evidence.

However, the NTB obviously did not face its mistakes and failed to follow evidentiary rules, since it appealed again.

Brave Exposure of Scandals to Save Taiwan

The inherent duty of an administrative court is to protect human rights. The most straightforward method is to supervise and ensure that administrative agencies conduct administration and levy taxes pursuant to law. The taxpayers of this tax litigation have suffered from close to 20 years of litigation hassle and are still persistent in their struggles with only one objective. That is to seek tax justice through the court so that the people can pay their due taxes and are not required to pay taxes which they are not supposed to pay under the belief that “tax justice will ultimately be done.”

Attorney Shih-meng Lin

Formerly an administrative court judge

Over 6,500 days has elapsed since the first tax bill was issued in the unjust Tai Ji Men tax case. Yet, the taxpayers have still been crucified by bureaucrats. Until May 2015 since the beginning of this case, 5 Presidents of Taiwan and 11 Finance Ministers have come and gone; the criminal portion was tried by 14 judges and 8 prosecutors; and the administrative relief for this tax case has been handled by 354 members of the Petition and Appeals Board with over 737 administrative court judges hearing this tax matter. During this period, over 200 lawmakers have accepted petitions, collected co-signatures from other lawmakers, coordinated with relevant agencies, interpellated during legislative sessions and organized public hearings regarding this tax case, not to mention their request to the NTB to cancel illegal tax bills. During the investigation of this case by the Control Yuan on two occasions, the legal violations of the prosecutors and the NTB were affirmed. The Control Yuan also requested the Executive Yuan to handle this case fairly. A case whose injustice is well-known to the public and supported by all evidence still has not come to an end.

According to statistics, the height of documents comprised of the briefs and petitions for the Tai

Ji Men tax case reached 16.8 meters by 2014. If a story of a building is 3 meters high, the document pile would exceed 5.5 stories. However, the government has not cancelled the illegal tax disposition even to this day, and justice to the victims is still nowhere in sight. This indeed has seriously undermined the human rights of the citizens.

According to a statement of former Grand Justice Yu-hsiu Hsu during the Seminar on Due Process of Law and Tax Examination, Levy and Relief on November 23, 2013, two major pains inflicted by the state include criminal law, which puts people in jail, and taxation, which deprives the people of their assets. Not all people face jail, but no one can avoid tax issues, which are more important than anything else. Tai Ji Men's grandmaster and disciples are the tragic living proofs of this.

Government Officials Lying to the People

Both President Ying-jeou Ma and Vice President Den-yih Wu have stated while holding the hands of Tai Ji Men disciples on several public occasions: "Your case is resolved." However, tax agencies not only lied to the people but also the heads of the state, since the unjust Tai Ji Men case still has not been resolved.

In 1999 and 2000, Finance Minister Ching-chang Yen and Deputy Finance Ministers Teh-shan Wang and Jung-chou Wang all stated that since the Tai Ji Men tax case was derived from a criminal case, if the taxpayers were acquitted in the criminal case, the tax disposition would be canceled.

In October 2012, Sheng-ford Chang, Director-General of the NTB of Taipei, said that if the taxpayers in the Tai Ji Men tax case won the administrative lawsuit, the NTB would not appeal.

During a public hearing conducted by the Legislative Yuan on June 17, 2010, the bestowing parties (representatives of Tai Ji Men disciples), scholars and experts and lawmakers attested to counts of the NTB's legal violations. Deputy Finance Minister Sheng-ford Chang agreed to withdraw the compulsory enforcement of the 2002 income tax matter by June 2010 and to resolve the Tai Ji Men tax case in two months.

Finance Minister Sush-der Lee and General Secretary Chung-sen Lin of the Executive Yuan separately and openly promised on November 22, 2010 and November 23, 2010 that the unjust Tai

Ji Men tax case would be properly dealt with by December 2010.

However, a criminal decision acquitting Tai Ji Men and concluding no tax evasion was rendered a long time ago, and Tai Ji Men also won administrative litigation. The NTB finally admitted in August 2012 that Tai Ji Men is not a cram school. However, illegal tax bills are still issued one after another. Promises of government officials went unfulfilled time and again.

In the administrative appeal cases filed by Tai Ji Men disciples pursuant to law, there have been many occasions where the fair-minded members of the society accounted for less than 50% of Petition and Appeals Committee in violation of statutory requirements. There were even circumstances where fair-minded members of the society accounted only for one ninth. In addition, when handling Tai Ji Men's administrative appeal as Deputy Finance Minister and the Chairman of the Petition and Appeals Committee, Sheng-ford Chang not only did not recuse himself pursuant to law but also rejected administrative appeals. Two months after Sheng-ford Chang was promoted Minister of Finance, the minutes of the inter-ministerial meeting of the Executive

Yuan vaporized. The NTB audaciously concealed evidence and disregarded the fact that the results of the open survey indicated “gifts” when it issued another illegal tax bill again. The people’s basic litigation rights such as the right to review case files are also deprived.

The relief provided to the people in the form of administrative appeal has hardly shown any promise under the accomplice structure where government officials cover up for each other. As a result, when the NTB forces taxpayers to resort to administrative appeal, their offense is no match for the defense of the NTB at all.

NTB’s Tax Bills Violate Statute of Limitation

Foods have their shelf lives and when their shelf lives are over, can sellers change them and continue to sell the foods? An NBA game by design lasts 48 minutes. Can the loser refuse to accept defeat and resume the game? To maintain the order and stability of law, a statute-of-limitation system is designed. Judicial Interpretation No. 45 also sets forth in the very beginning that the statute-of-limitation system is designed for public interest. Judicial Interpretation No. 677 also expounds that to safeguard the rights and

interests of the people, if the statute of limitation is exceeded by one day, that will be unconstitutional. Therefore, the President as well as the citizens are both subject to the constraint of statute of limitation.

In the factory lockout case and the Ta Pu land expropriation case, which attracted significant social attention, the Ministry of Labor and the Ministry of the Interior, which did not appeal in 20 days, were deemed to have given up the right to appeal. As a result, the failure of the Ministry of Labor and the Ministry of the Interior in these lawsuits became final. In addition, there was also an old woman who petitioned to President Ma because she could not cash her NT\$210,000 consumption vouchers which had expired. Although the Ministry of Finance stated that it was willing to apply a more lenient standard to deal with this matter, still it ultimately affirmed that the vouchers could not be cashed if they were overdue on the ground of administration pursuant to law.

Such a strict state-of-limitation system is bent when it comes to tax agencies. Once a tax bill is issued, it is subject to no statute of limitation. The taxpayers will have to struggle again

and again with tax collectors endlessly. Under the Tax Collection Act, a taxpayer is required to file reconsideration or administrative appeal, while a tax agency is required by law to render a reconsideration decision within two months, or the statute of limitation will be exceeded and the matter will be concluded in favor of the citizens.

However, in the course of administrative relief, after Tai Ji Men's grandmaster and disciples had painstakingly won favorable decisions, the NTB not only failed to appeal in 20 days as required by law but also did not render a reconsideration decision in two months. This case should have been concluded pursuant to law, and the NTB should not have issued tax bills again, not to mention that they have never been lawful and the 5-year or 7-year statute of limitation is over.

Not only the NTB always fails to render its reconsideration within the two-month period, but also the NTB of Taipei even issued an illegal tax bill again three years after the Supreme Administrative Court had rendered a decision to set aside the tax disposition. After the High Administrative Court set aside its tax disposition, the NTB of the Central Area even shelved the tax case for three years and four months before it illegally

issued a tax bill four times. Finally when the tax bills were canceled by the Ministry of Finance, it waited over three years before issuing illegal tax bills again.

In a country, government authority should be exercised prudently with substantive justification and formalistic legitimacy, both of which are indispensable. Although the law says two months, the NTB shelved the case for several three-plus-year rounds before issuing illegal tax bills time and again. Under the principle of due process, where substance cannot justify process violation, such tax bills are absolutely invalid and should not have existed at all. However, they have harassed the taxpayers over a decade and wasted administrative resources and government budgets and incurred social costs. When a tax agency can roam free from the constraint of statute of limitation and of the law and play its own game as long as it desires, this is nothing but a national disaster.

A Heated Debate at the Legislative Yuan

During a Financial Committee session in the Legislative Yuan on April 22, 2015, Lawmaker Tien-tsai Hsu asked Finance Minister Sheng-ford

Chang: “You started the Tai Ji Men case, which has lasted 20 years. Why?” “If the Ministry of Finance and the NTB were justified, how come this case is still not concluded?”

The key to this 20-year unjust case lies in Sheng-ford Chang. Since June 2000, he served as the Director-General of the NTB of Taipei, the Director-General of the Taxation Administration, Deputy Finance Minister (also concurrently as the Chairman of the Petition and Appeals Committee), and became the Finance Minister in May 2012. Chang is the tax official with the longest and deepest exposure to the unjust Tai Ji Men tax case. During a public hearing at the Legislative Yuan on December 21, 2001, Chang was present and heard the statement of the representative of the Ministry of Education, who stated: “Tai Ji Men is indeed not a cram school.” Clearly aware of the facts, he allowed his subordinates to continue the forceful tax levy on Tai Ji Men by treating it as a cram school. As a result, the unjust tax case has dragged on.

Facing the interpellation of Lawmaker Tien-tsai Hsu, Sheng-ford Chang still attempted to dupe the people by statements such as “don’t listen to hearsays,” “people don’t understand the overall

story of this case,” and “the 2002 income tax disposition determined tuitions were involved.”

What really happened in reality is that the NTB illegally levied income taxes on the grandmaster and his wife for 1991 through 1996. Administrative courts have ruled in favor of Tai Ji Men for 1991, 1993, 1994, 1995 and 1996 except for 1992. The administrative court rendered its decision on the 1992 income tax matter erroneously simply because the NTB of Taipei concealed evidence under the leadership of Sheng-ford Chang. The NTB neither provided the survey materials that prove the honorariums to the master to be gifts to the Petition and Appeals Committee pursuant to law nor to the parties concerned to facilitate their defense. In addition, the NTB of Taipei falsified that only 9 respondents indicated “gifts.” For the NTB of the Central Area, which relied on the investigation conducted by the NTB of Taipei, all tax dispositions rendered cited data from the NTB of Taipei. However, the same survey materials falsely stated that only 5 respondents indicated “gifts.” Because they duped the Petition and Appeals Committee and the Taichung High Administrative Court, the judges rendered the decision by mistake. Tai Ji Men is currently applying for retrial because this decision was not lawful.

According to the outcome of the two-month open survey announced by the NTB in 2012 as per the resolution adopted during the inter-ministerial meeting of the Executive Yuan, all 7,401 respondents indicated that their honorariums to the master were gifts. This is consistent with the criminal court decision. In addition, the NTB of Taipei also admitted in its official reconsideration decision that Tai Ji Men is not a cram school. This further proves that the decision of the Taichung High Administrative Court that found Tai Ji Men's honorariums to the master were tuitions was erroneous because of misinformation from tax collectors. The NTB should cancel the illegal tax disposition in accordance with Article 117 of the Administrative Procedure Law to do justice to the taxpayers. Sheng-ford Chang, who was the Director-General of the NTB of Taipei at that time, cannot avoid his liability regarding this unjust case. However, he is still trying to cover up his faults through one-sided statements.

Unable to answer tough questions from Lawmaker Tien-tsai Hsu, Sheng-ford Chang defended his position by stating the following excuse: "You don't know the spirit of the Income Tax Act. Taxpayers are obligated to collaborate, and the NTB can assess taxes based on informa-

tion it collects....” His obvious attempt to confuse the principle of taxation prescribed by law was met with Lawmaker Hsu’s rebuttal that “taxation pursuant to law cannot be stretched without limit by your ‘spirit.’”

Under Article 12-1, Paragraph 4 of the Tax Collection Act, tax authorities are required to assume the burden of proof for facts constituting taxability. In addition, the weight of the evidence should be sufficiently persuasive so that the court will reach a level of confirmation to adopt the evidence. The NTB is required by law to conduct itemized audit. The collaboration obligation of taxpayers has its limitation and should not be stretched without limit according to scholarly opinions. Not only the principle of proportionality for a country under the rule of law should be met but also the matters requiring a taxpayer’s collaboration should be specifically stipulated by law and should also be appropriate, necessary and expectable. The NTB is by no means allowed to forcibly impose taxes on the people in the name of “state taxation authority” by using “failure to fulfill collaboration obligations” as a powerful weapon against taxpayers.

After the 20-year-long Tai Ji Men tax case was set aside by the Petition and Appeals Committee of the Ministry of Finance, the NTB issued a letter to the Taipei City Field Office of the Bureau of Investigation on March 7, 2000, admitting that “the details, nature and amounts originally determined by the Bureau are all based on your materials and calculations.” This shows that the NTB failed to investigate *ex officio* when the tax bills were issued in the beginning. After the Control Yuan’s investigation in 2009, the Control Yuan still concluded that the NTB failed to clarify the nature of the income by fulfilling its duty. On March 24, 2015, the Taipei High Administrative Court rendered a decision to set aside the illegal tax disposition on the ground that the NTB of Taipei had failed to explore the attributes and characteristics of Tai Ji Men and that the disposition violates evidentiary and logic rules. For 20 years, the NTB’s evasion of its burden of proof in the name of collaboration obligation has caused its dispositions to be cancelled by the Petition and Appeals Committee and administrative courts for 16 times. Innumerable government budgets, administrative resources and social costs have been wasted.

In fact, Sheng-ford Chang had known that since Tai Ji Men is not a cram school during the public hearing at the Legislative Yuan in 2000, there is certainly no issue of tuition. However, facing questions from Lawmaker Tien-tsai Hsu 20 years after the first tax bill was issued, Chang still stated that 92% of the income had been taken care of with only 8% determined to be tuitions. This is even more bizarre and absurd. In fact, the 8% tuition ridiculously determined by the NTB was subsequently set aside by an administrative court decision for violation of evidentiary and logic rules. This further indicates that this is an unjust tax case in which no tax bill should have been issued from the very beginning.

Over the years, the courts have always ruled that the “honorariums to the master” are gifts. The same finding can be found in the 2007 criminal court decision and the outcome of the 2012 open survey. 7,401 exhibits also support they were gifts. These further prove that the NTB’s taxation is completely erroneous. The NTB should have fulfilled its duty and voluntarily set aside illegal tax disposition. However, under the leadership of Sheng-ford Chang, the NTB of Taipei has adhered to its mistakes and continued to appeal. In comparison with the choice of the administra-

tive agencies not to appeal in the factory lockout case and the Ta Pu case to save social cost and judicial resources, the Finance Minister is obviously ready to splurge away the hard earned money of taxpayers.

Minister Sheng-ford Chang has fooled the public by using the word “spirit” in his rhetoric of “the spirit of the Income Tax Act” to create pervasive tax disasters in Taiwan and inflate the authority of tax agencies without restraint. He insists on levying the taxes unreasonably with no regard to evidentiary rules.

Limited Life of Taxpayers Versus Unlimited Existence of Tax Agencies

Where there is right, there is relief. A right does not exist without relief. This is the most fundamental legal principle. However, the current administrative relief system in Taiwan is characterized by lots of dead ends after dead ends. On the path of struggle for human rights, Tai Ji Men’s grandmaster and disciples have worked closely together through significant hardships to weather through the tumultuous period. They have waited and waited until more and more scholars and

experts have joined hands in voicing their support of taxpayers' human rights today.

With a clear understanding of this case, Chung-mo Cheng, former Vice President of the Judicial Yuan, clearly remarked that a case like the Tai Ji Men case could have been resolved with three powers of the government. However, this did not happen because the constitutional system as well as the organization of the entire country is faulty. What has gone wrong? According to Vice President Cheng, the supreme power organ of the government has no courage and determination. After learning about this, it should have ordered thorough investigation with confidence and made a necessary decision based on the outcome of the investigation. This responsibility should have been shouldered to resolve issues for the people so that Tai Ji Men can continue to contribute to the society. According to Cheng, a tax agency should have followed Article 117 of the Administrative Law and cancelled tax bills when the tax disposition was found to be problematic in order to resolve taxpayers' complaints.

"A taxpayer's life is limited but a tax agency's is not," remarked Nigel Li, a member of the Presidential Office Human Rights Consultative

Committee. He believes that when people assert their rights to the government, the government will reject the assertion because the statute of limitation is over. However, the government's taxation is not subject to any statute of limitation, and this seriously violates human rights. Tai Ji Men was prosecuted by a prosecutor based on one-sided, unscrupulous and even dubious evidence in the past. Ultimately, the court did not accept the evidence and acquitted Tai Ji Men. However, tax agencies relied on inappropriate means and assumptions when imposing taxes and penalties and developed a practice and theory that evade the statute of limitation. In addition, administrative courts have long neglected the statute-of-limitation system, resulting in the situation where the statute of limitation of this case is over while the NTB has pursued outstanding taxes for 20 years, resulting in the "everlasting tax bills" people joke about in this industry. The Tai Ji Men case is not an individual case but rather a general issue.

Shih-chou Huang, Associate Professor of the Department of Public Finance and Tax Administration of National Taipei University of Business, remarked that the unjust Tai Ji Men case reflects fact-finding errors. Like a mirror, this case

reflects many tax regime issues which are characterized by inadequacies and cannot be improved. He pointed out that tax agencies deprive the people of their rights through very tightly knit organization.

Hannah Arendt, a late German political-philosophical guru, pointed out that “collectivism” is like a ghost. In her book titled *Eichmann in Jerusalem: A Report on the Banality of Evil*, she held that “as long as you participate in the execution, you are responsible and guilty.” The ghost of collectivism and collective evil generally exist in the current government, particularly the tax system. The superiors give orders which are carried out by the subordinates. Errors and mistakes perpetrate through different levels of government operation. If such problems are not corrected, it will always be very difficult for the citizens to be free from the scourge of human rights persecution.



Conclusions

Although I have never met your master (referring to Tai Ji Men's grandmaster), I have understood this man from this case. From the criminal matter to the tax matter, a victim who has been tormented for over 20 years is promoting and inspiring spontaneous, deep-rooted and inherent human conscience among individuals across different political parties at home and abroad. I am truly grateful that you have inspired judicial conscience.

Professor Chun-chieh Huang

Member of the Presidential Office Human
Rights Consultative Committee &
Distinguished Professor of Financial and Economic Law
National Chung Cheng University

In 1945, the German pastor Martin Niemoller wrote the classic and tragic saying: “They first came for the Communists, and I didn’t speak up because I wasn’t a Communist. Then they came for the Jews, and I didn’t speak up because I wasn’t a Jew. Then they came for the trade unionists, and I didn’t speak up because I wasn’t a trade unionist. Then they came for the Catholics, and I didn’t speak up because I was a Protestant. Then they came for me, but by that time, there was no one left to speak up.”

Human rights protection requires awakened citizens. The fruit of democratic rule of law does not come easily and should be guarded gingerly by everyone. Many civic movements in the democratic development of Taiwan have hammered home the following truth in the minds of the citizens: if you lose human rights today, I may very well be the next victim tomorrow.

Human Rights Protection – Responsibility for All

We are in era of democracy, rule of law and human rights. There should not be residual problems and means from the era of authoritarian rule.

All Tai Ji Men disciples who have experienced this catastrophe have jointly embarked on this journey to seek justice to the unjust tax case for 20 years. Even after they have tried the avenue of administrative courts, the injustice remains, and the light at the end of the tunnel of administrative relief is still nowhere in sight. The issue lies in the system of this country. Such catastrophe to Tai Ji Men has exposed the disgusting ugliness of the officialdom in Taiwan.

In Taiwan's society, wrongful imprisonment never ceases to end. According to statistics, over 5,400 individuals received compensation for wrongful detention during 1999 through 2008.

Tiao-hsin Chen mentioned that everyone only has one lifetime, and that a waste of lifetime cannot be compensated. Although compensation for wrongful detention represents the government's sincere apology to the victims, still delayed apologies along with significant compensation cannot make up for the spiritual torture and loss of reputation in the past decade, since the youthful time and family bond, which are the most important in a person's lifetime, cannot be recovered and regained.

According to Li-chuan Peng, the price of mistake of a civil servant can be paid with tax dollars; but the price of a judiciary mistake is paid with the lives and blood of the victims. However, human rights in Taiwan, the dignity of the judiciaries and the image of the country cannot be compensated. Tse-han Chao, who was a student at the outbreak of the Tai Ji Men incident, recounted this journey by saying: "Because of this incident, I experienced first-hand the meaning of 'entanglement in litigation.' A false indictment subjected my master, his wife and all brothers and sisters at Tai Ji Men to a long wait lasting a total of 10 years and 7 months before the judiciary cleared the name of Tai Ji Men. After the whole case was concluded with a not-guilty final decision after three instances of trial, I had graduated from university and started working. Whenever I mentioned practicing qigong at Tai Ji Men, my colleagues still grinned with embarrassment, saying that 'I known. Tai Ji Men is quite well-known for, you know.' Although the case in which all defendants were acquitted had been concluded for over two years, the ridiculous association of Tai Ji Men with raising goblins still remains in society.

Over such a long period of 10-plus years, our master never taught us to hate the law enforcers who broke the law and breached their duties or the public who have misunderstood us without exercising their judgment or the media who were just interested in sensational coverage.

When I was old enough to understand the cruelty of Prosecutor Kuan-jen Ho in handling the Tai Ji Men case and how loathsome that man was, the criminal case had been concluded. Even when the master, his wife and all brothers and sisters who were illegally detained all received state compensation for wrongful detention and had their names cleared, our master only wished that there would be no more wrongful detention. He only wished that no other people would need to endure the same inhumane human rights persecution which Tai Ji Men had suffered. My master is such a wonderful person. He never raised any goblins and has nothing but love and passion for all people in the world. Although Tai Ji Men was very unfortunate to suffer from such judicial persecution, I am so fortunate to grow up in such an environment of love.”

For many years, Professor Chun-chieh Hwang of the Presidential Office Human Rights Consul-

tative Committee have written his arguments several times to drum up support for tax-related human rights after gaining in-depth understanding of this case. According to him, since he was exposed to the unjust Tai Ji Men case, many experienced legal and tax experts have realized that no tax should have been levied in this case from the very beginning, and that Tai Ji Men's adherence is right. Tai Ji Men's grandmaster is a responsible master who believes that not a penny should be paid for wrongful taxation. He is indeed a man truly in pursuit of justice.

According to Chung-mo Cheng, former Grand Justice and Vice President of the Judicial Yuan, it would be difficult to find an organization elsewhere in Taiwan which measures up to Tai Ji Men Qigong Academy, which is a meaningful social organization that has brought harmony, happiness and health to the society since its establishment 50 years ago. Through academic discussions with experts from all walks of life in a seminar, I expect that Tai Ji Men with its dedication to society can continue to flourish under the constitutional system, the rule of law, and particularly under human rights protection in a democracy.

True gold fears no fire. There is only one truth. The truth cannot be faked, and the faked cannot be the truth.

The 20 years of injustice and the human rights struggling history are not only attributed to the wisdom and insistence of Tai Ji Men's grandmaster and disciples but also signify valuable lessons for future generations to come.



Appendix I

Chronicle of the Unjust Tai Ji Men Case

Date	Incident
1966	The Tai Ji Men Qigong Academy was established by the grandmaster and was subsequently registered as a qigong and martial arts organization. Except for 1991 through 1996 in which Prosecutor Kuan-jen Ho referred this matter to the NTB, there has never been any tax issue in 50 years since its establishment.
December 19, 1996	Prosecutor Kuan-jen Ho raided and searched 12 Tai Ji Men facilities and disciples' homes in Taiwan with the media.
December 23, 1996	Prosecutor Kuan-jen Ho successively froze all of the assets of the victims without sparing a penny.
December 24, 1996	Tai Ji Men disciples interviewed by the media were searched and interrogated. A “White Terror” that gagged the freedom of speech was unleashed by the verbal threat that 200 more people would be arrested.

December 25, 1996	Prosecutor Kuan-jen Ho publicly enticed people to set up a self-help association on the media. The association was subsequently determined to be false by the Control Yuan and three instances of criminal courts.
April 9, 1997	Yueh-sheng Shih, a tax collector who never visited Tai Ji Men, colluded in providing a false testimony alleging Tai Ji Men is a cram school engaging in tax evasion.
April 15, 1997	This case was prosecuted on the ground of raising goblins, occupational fraud and violation of the Tax Collection Act. On one hand, the honorariums to the master were falsely accused as proceeds from fraud which should be forfeited. On the other hand, the honorariums were erroneously identified as cram school tuitions, and the matter was referred to the NTB for taxation.
April 17, 1997	The prosecutor had not searched goblin-raising evidence at Tai Ji Men's facilities until two days after defendants were prosecuted and had not asked the grandmaster if he had raised goblins until the afternoon of the same day. He drew a target before shooting an arrow and framed Tai Ji Men for things that had never taken place.

April through June 1997	Prosecutor Ho went beyond his authority. After the defendants were prosecuted, the matter was transferred for trial at district court. However, he issued a letter to the Department of Social Affairs of the Ministry of the Interior on April 25, 1997 and several letters to different county and city governments on May 21 of the same year to order the dissolution of Tai Ji Men. He even notified the Public Construction Department of Taipei County Government and of Taipei City Government respectively on June 20 and June 19, 1997 to carry out his dissolution order by cutting off water and power supplies.
June 1997 through December 1999	It was not until December 1999 that the closedown and dissolution orders arising from Kuan-jen Ho's illegal issuance of letters were completely canceled as a result of administrative relief.
October through December 1997	Failing to wait until the nature of income was confirmed by a final criminal decision pursuant to law, the NTB issued illegal tax bills to Tai Ji Men, which was treated as a cram school, completely based on the unlawful and untrue data and amounts set forth in the indictment.

October 29, 1997	The Ministry of Education issued the No.860115257 Circular of October 29, 1997 to specifically indicate that Tai Ji Men Qigong Academy is basically not a cram school.
1998 through 2002	The Petition and Appeals Committee of the Ministry of Finance set aside the original disposition for five times, asking the NTB to investigate the nature of the honorariums to the master each time. Although tens of thousands of gift certificates have been submitted, the NTB only recognized 10 individuals' honorariums as gifts.
September 1, 1999	A total of 82 4th Term legislators gave their joint signatures, demanding the NTB to cancel the illegal tax disposition on the ground that the NTB had issued tax bills in violation of due process.
December 24, 1999	The Ministry of Education issued the 88-Shih-One-Tzu-No.88157969 Letter, which stated: "Tai Ji Men is not a cram school."

May 6, 2000	<p>During a coordination meeting chaired by Speaker Chin-ping Wang of the Legislative Yuan, the administrative agency was requested to send officials to hear the petition of the petitioner as soon as possible. The Bureau of Investigation openly and specifically stated that the assessment of taxes on Tai Ji Men and the examination and penalties on tax evasion are the authority and responsibility of tax agencies, which the Bureau of Investigation would respect.</p>
December 21, 2000	<p>During a public hearing chaired by Legislator Shou-chung Ting in the Legislative Yuan and attended by Sheng-ford Chang, the Director-General of the NTB of Taipei at that time, legislators from various political parties interpellated and requested the NTB to cancel the illegal original disposition. According to the representative of the Bureau of Investigation, it could not participate in this action because the assessment and determination of taxes are the authority and responsibility of tax agencies. The representative of the Ministry of Education stated: "We'd still like to stress that Tai Ji Men is indeed not a cram school."</p>

March 4, 2002	The Control Yuan's investigation confirmed that Prosecutor Ho had eight major legal violations when investigating the unjust Tai Ji Men case, and that since contradictions exist between the indictment and evidentiary materials, prosecution on such basis violated evidentiary rules. Prosecutor Ho also admitted that he had not investigated such matter. An indictment that does not meet evidentiary rules cannot serve as the basis of prosecution at all, let alone taxation.
2002 through 2004	On August 15, 2002, the NTB issued survey forms to investigate the nature of honorariums to the master. 206 Tai Ji Men disciples indicated that they were gifts
September 25, 2003	The first instance criminal decision rendered by the Taipei District Court acquitted all defendants.
October 20, 2003	Clearly aware that the party had been applying for a loan, the NTB falsified the date of the compulsory enforcement document as October 15 by alteration and forgery before the deferred date for compulsory enforcement (November 2) and referred this matter for compulsory enforcement. As a result, the party's stocks were auctioned.

November 17, 2004	Li-hsia Liu, Attorney of the NTB, stated during a court hearing: "Tai Ji Men is not a cram school, which the Defendant (the NTB) does not deny."
December 13, 2005	The second instance criminal decision of the Taiwan High Court rejected the prosecutor's appeal and upheld the first instance decision that had acquitted the defendants.
July 13, 2007	The Supreme Court, which is the third instance trial court of the criminal case, rendered a final decision that rejected the prosecutor's appeal and acquitted all defendants, and concluded that there was no fraud, no tax evasion, no violation of the Tax Collection Act, and that the honorariums to the master were gifts, and procurement by some disciples for other disciples was not profit-oriented sale. This was the first criminal decision involving a matter that had attracted significant public attention without being remanded to lower courts.
December 9, 2008	The Bureau of Investigation under the Ministry of Justice replied to Legislator Feng-chih Chu, indicating that the assessment of taxes in this case and the examination and punishment of tax evasion are the authority and responsibility of tax agencies.

September 2, 2009	The Control Yuan investigated this case and concluded that the NTB committed seven major legal violations, namely, failure to fulfill its duty of investigating; obvious negligence for failure to fulfill its duty to clarify the nature of the income; sketchy and skimpy records in the survey list compiled based on the outcome of the survey on the nature of income; and failure to pay attention to evidence favorable and unfavorable to taxpayers.
October 6, 2009	The NTB of Taipei replied to the Control Yuan, denying the true intent of the 206 Tai Ji Men disciples surveyed who all indicated that the honorariums to the master were gifts. This was tantamount to misrepresenting that the number of respondents indicating gifts was zero.
2008 and 2009	All of the innocent defendants in the criminal case who were detained successively received state compensation for wrongful detention. This further proves that Tai Ji Men has suffered from gross injustice since the very beginning.

December 15, 2010	The Control Yuan issued a correction against the Ministry of Justice for failure to sanction Prosecutor Kuan-jen Ho. The ministry was deemed to delay the sanction to exceed statute of limitation, clash against the constitutional system of separation of five government powers and gravely undermine the public credibility of prosecutors' offices.
2010 and 2011	Members of the Control Yuan visited the Executive Yuan, all requesting the Executive Yuan to organize an inter-ministerial meeting to resolve the unjust Tai Ji Men tax case fairly.
July 1, 2011	The Presidential Office issued a letter to request the Executive Yuan to follow the court decision and treat the honorariums to the master as gifts, which shall be tax-free.
December 9, 2011	Secretary General Chung-sen Lin of the Executive Yuan organized the inter-ministerial meeting, in which it was resolved that the false information in the criminal indictment could not be used any more, that the NTB of Taipei should conduct an open survey on the nature of the honorariums to the master over a period of two months, and that if the outcome of the survey showed gifts, the unjust case would be ended pursuant to law.

December 16, 2011	The NTB of Taipei called the 2074th reconsideration committee meeting, agreeing to the conclusions reached in the inter-ministerial meeting and issued the Tsai-Pei-Guo-Shui-Fa-2-Tzu-No.100024971 Announcement in the afternoon on the same day. The announcement was posted in the NTB's website and offices for two months and published in domestic and overseas newspapers on December 19.
February 19 2012	According to the outcome of the survey, all of the 7,401 survey forms collected showed that the honorariums were gifts. No respondent indicated they were tuitions. This was consistent with the finding of the criminal decision that the honorariums were gifts.
August 3, 2012	16 years after the first tax bill was issued by the NTB of Taipei, the official document containing the reconsideration decision finally concluded that Tai Ji Men is not a cram school. However, the NTB ignored the outcome of the open survey and illegally treated half of the honorariums to the master as tuitions and the other half gifts and continuously imposed illegal taxes.

November 8, 2013	33 legislators of the Legislative Yuan introduced a proposal for which joint signatures were collected to request the Ministry of Finance to cancel the illegal disposition pursuant to the resolution adopted during the December 9, 2012 meeting and the outcome of the open survey in order to protect fundamental rights of the people under the Constitution.
November 27, 2013	The NTB of the Central Area's reconsideration decision also admitted that Tai Ji Men is not a cram school. However, the NTB ignored the outcome of the open survey and continued to impose illegal taxes.
March 24, 2015	With respect to the case involving the 1996 income tax, the Taipei High Administrative Court rendered a decision to set aside the reconsideration decision and the decision on administrative appeal and found that the NTB of Taipei had failed to explore the attributes and nature of Tai Ji Men and its disposition violated evidentiary and logic rules.

Appendix II

17 Reasons Why NTB Should Not Have Imposed Illegal Taxes

The Constitution of the Republic of China specifically stipulates that the sovereign rights are owned by the people, and that human rights and the freedom right should be protected. The Constitution also provides that government powers should be separated by five powers, namely, the executive, legislative, judiciary, control and examination powers. The five government powers should be checked and balanced based on their own duties to safeguard human rights, maintain the stability of the country, promote economic development and ensure social harmony. Taiwan is democratic country under the rule of law where freedom and human rights are protected. Everyone is equal before the law, which is fair, impartial and does not wrongfully punish innocent people or exonerate guilty ones. For both administrative acts and judicial procedures, all matters pertaining to the people's rights should fulfill due process of law, justice and procedure in pursuit of the truth.

The Tai Ji Men tax case is derived from the unlawful prosecution by Prosecutor Kuan-jen Ho. Failing to investigate ex officio and to provide any opportunity to the party to defend his case, the NTB resulted in an unjust case when it directly relied on false information and the fabricated amount in the indictment in imposing unlawful taxes and penalties on the ground that Tai Ji Men was a cram school without verifying the factual basis and the nature and amount of the income.

According to Po-yen Hu, Assistant Professor in the Department of Law of Soochow University, police and investigation agencies are all administrative agencies, not judicial agencies. A prosecutor's indictment contains nothing more than a statement of an administrative agency. It sets forth nothing but matters to be verified and should not be used as the basis of taxation. According to Tze-lung Chen, Professor of the Department of Law of National Taiwan University, "tax evidence law" is the basis for determining tax disputes, and only with "tax evidence law" can partiality and wanton discretion be avoided in tax disputes. The NTB's issuance of tax bills without basis in the absence of substantive evidence investigation violates due process of law. Jing-jin Wu, Associate Professor and

Chairman of the Department of Law of Aletheia University, also remarked that now that the criminal case was prosecuted, the income should have been forfeited. It made no sense to refer such matter to the NTB for taxation. It was even more absurd that the NTB seriously believed that it should be taxed. An act should not be subject to two different penalties, and there should be lawful basis for taxation. It is indeed quite ridiculous that such tax bills remain.

17 pieces of evidence are summarized in the following table and are sufficient to prove that the NTB should not issue tax bills to levy taxes on the taxpayer, and the illegal tax bills issued by the NTB based on the indictment should certainly be cancelled.

List of Evidence Showing Illegality of Tax Bills Issued in the Unjust Tai Ji Men Tax Case

Item	Reasons Why Tax Bills Should Not Have Been Issued	Legal Basis
1	<p>On July 13, 2007, a decision that acquitted all the defendants was finally rendered by the third instance court, which concluded that Tai Ji Men did not commit fraud, evade taxes or violate the Tax Collection Act. The court also found that "the honorariums paid by the disciples to their master are gifts in nature and are tax-free income under Article 4, Subparagraph 17 of the Income Tax Act" and that "items such as the uniforms collectively purchased by the disciples were handled by some disciples on behalf of others without any profit-oriented sales" and had nothing to do with the master and his wife.</p>	<p>The 29-Pan-Tzu-No. 13 Decision and the 32-Pan-Tzu-No. 18 of the Administrative Court, which indicate that "administrative agencies should determine facts based on criminal court decisions."</p>

2	<p>In the indictment issued by Prosecutor Kuan-jen Ho, he falsely accused them as proceeds from fraud, which should be forfeited, on one hand, while misidentifying them as cram school tuitions and operating revenues. Clearly aware of the serious contradiction in the determination of the nature of the honorariums to the master in the indictment, the NTB certainly should not have issued tax bills before the nature of the income was verified in a criminal court decision.</p>	<p>Under Article 177, Paragraph 2 of the Administrative Litigation Act, where a ruling on administrative litigation is involved in a civil or criminal matter or in another administrative action, the administrative court may rule to put on hold the litigation procedure before the criminal, civil or other administrative disputes are concluded. According to the Control Yuan's investigation in 2009, the tax agencies failed to assume their responsibility for investigating and assessing personal income taxes in the Tai Ji Men tax case.</p>
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3	<p>The indictment believed that the honorariums to the master were proceeds from fraud. However, proceeds from fraud are not taxable and cannot be taxed. NTB officials also previously stated that illegal proceeds do not incur tax issues because they will be forfeited pursuant to law.</p>	<p>According to the Control Yuan's investigation in 2009, tax authorities failed to actively clarify the nature of the income in this case in fulfillment of their duty and were obviously negligent.</p>
4	<p>A prosecutor's indictment is just an administrative statement containing matters to be verified. Therefore, it should not be relied on as the basis for taxation pursuant to law.</p>	<p>Under Article 36 of the Administrative Procedure Act, an administrative agency shall investigate evidence ex officio, shall not be bound by the assertions of the parties and shall pay attention to matters both favorable and unfavorable to the parties.</p>

5	<p>The NTB issued tax bills excessively based on the indictment and materials and transcripts from prosecutors offices and investigators without verifying the nature of income is a serious violation of due process.</p>	<p>The Tai-Tsai-Su-09313512360 Circular of September 29, 2004 from the Ministry of Finance also specifically states: "Facts should be determined based on evidence...it is inappropriate to supplement taxes and impose penalties simply based on cases referred by agencies with investigation authority (such as the Bureau of Investigation of the Ministry of Justice or police agencies in various counties and cities) or referral documents, transcripts or indictments of other similar cases."</p>
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6	<p>The same matter should not be tried twice, and the same offense should not be penalized twice. No legal violation was found in the criminal case investigated by the Kaohsiung and Hsinchu prosecutors offices, which had closed this matter. However, Prosecutor Kuan-jen Ho prosecuted illegally without investigation. This shows that the case was controversial. Therefore, the NTB certainly should not issue tax bills.</p>	<p>Under Article 36 of the Administrative Procedure Act, an administrative agency shall investigate evidence ex officio, shall not be bound by the assertions of the parties and shall pay attention to matters both favorable and unfavorable to the parties.</p>
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7	<p>The NTB estimated the tax amount through indirect substantiation without the approval of the Ministry of Finance. Since this violates procedural requirements, the tax bills should not have been issued from the very beginning. A Deputy Director-General of the Tax Administration used to say that since the Ministry of Finance had not been informed before the tax bills were issued, this matter could not be corrected after the fact. Therefore, the tax agencies should admit defeat in this case.</p>	<p>Under Article 83-1 of the Income Tax Act, a tax agency or investigator designated by the Ministry of Finance may obtain the ministry's approval when conducting investigation, depending on the case needs.</p>
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8	<p>The Taipei Martial Arts Association, Chinese Martial Arts Association, and Chinese Qigong Association all issued letters to state that their member organizations have never been taxed by the NTB for receiving honorariums from their disciples. Since there has never been any martial arts or qigong organizations or religious organization taxed by the NTB in Taiwan because of honorariums paid by disciples to their masters, the NTB's taxation on Tai Ji Men violates the principle of equality.</p>	<p>Article 406 of the Civil Code Article 4, Paragraph 1, Subparagraph 17 of the Income Tax Act, Article 4 of the Administrative Procedure Act, which provides that an administrative act shall be constrained by law and general legal principles. Article 6: "There shall be no discriminatory treatment in an administrative act without justified reasons."</p> <p>The Tai-Tsai-Shui-No.33031 Circular of April 229, 1975 from the Ministry of Finance.</p>
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9	<p>In a circular from the Ministry of Education in 1999 and during a public hearing in the Legislative Yuan in 2000, it was both clearly indicated that Tai Ji Men is not a cram school. Although Director-General Sheng-ford Chang of the NTB was also present in the hearing, he still illegally issued tax bills since he regarded Tai Ji Men as a cram school and the honorariums to the master as cram school tuitions. This not only undermined the authority of the Ministry of Education but also damaged the administrative system of this nation.</p>	<p>Under Article 10 of the Administrative Procedure Act, the discretion of an administrative agency shall not exceed the statutory scope of discretion and shall meet the objectives of legal authorization.</p>
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10	The NTB admitted in a 2012 official document that Tai Ji Men is not a cram school. Since the NTB's original tax basis no longer exists, the NTB should not have issued tax bills.	Under Article 10 of the Administrative Procedure Act, the discretion of an administrative agency shall not exceed the statutory scope of discretion and shall meet the objectives of legal authorization.
11	The NTB illegally used a bank account as the basis of taxation and estimated the tax amount on its own without ever conducting itemized examination and substantiation of the bank account. Therefore, it should not have issued tax bills.	Under Article 12-1, Paragraph 4 of the Tax Collection Act, a tax agency shall assume the burden of proof for its taxation decisions.
12	Tai Ji Men disciples submitted tens of thousands of affidavits evidencing that the honorariums were gifts and thus should be exempt from income taxes.	Article 406 of the Civil Code Article 4, Subparagraph 17 of the Income Tax Act, which provides that gift taxes shall be exempt.

13	<p>As a result of the Control Yuan's investigation, Prosecutor Kuan-jen Ho was found to have committed eight major legal violations during his investigation of the Tai Ji Men case: violation of the requirement that investigation should not be disclosed to the public; illegal searches and freezing of assets; and going beyond his authority to order several county and city governments to shut down Tai Ji Men's facilities. As a result, Prosecutor Kuan-jen Ho was referred to the Ministry of Justice for sanction. It was also affirmed that the prosecution did not meet evidentiary rules and could not serve as the basis of taxation because of contradictions between the indictment and evidentiary materials.</p>	<p>The Control Yuan's (91)-Yuan-Tai-Se-Tzu-No.0912600349 Circular of March 4, 2002 with investigation opinions.</p>
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14	<p>In 2002, the NTB conducted a random survey on the nature of the honorariums to the master. 206 Tai Ji Men disciples surveyed all stated that the honorariums to the master were gifts. Therefore, the NTB should have cancelled the illegal tax disposition in fulfillment of its duty and pursuant to law.</p>	<p>The Taipei High Administrative Court and the Supreme Administrative Court uncovered the truth and determined that the nature of the honorariums to the master should be determined based on the survey forms. Therefore, a final decision was rendered in August 2009 to set aside the illegal tax bills. In 2009, the Control Yuan concluded as a result of its investigation that the contents of the survey list prepared by the NTB of Taipei based on its survey on the nature of the income were sketchy and skimpy, and that the NTB failed to pay attention to evidences both favorable and unfavorable to the taxpayer.</p>
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15	Several coordination meetings and public hearings have been conducted in the Legislative Yuan since 1999. A total of over 200 legislators accepted petitions, gave their joint signatures, introduced proposals, conducted interpellation and requested tax agencies to cancel the illegal tax bills to Tai Ji Men pursuant to law.	Under Article 59 of the Law for Exercise of the Legislative Yuan's Authority, a public hearing report may serve as reference for reviewing specific legal proposals.
16	In 2009, the Control Yuan concluded as a result of its investigation that the NTB had seven major legal violations when handling the Tai Ji Men tax case, including its failure to ascertain the nature of the income.	The Control Yuan's 98-Tai-Tsai-Tzu-No. 0982200593 Circular attached with its investigation opinions.

17	<p>On December 9, 2011, the Executive Yuan organized an inter-ministerial meeting, in which it was resolved that the indictment could not serve as a basis of taxation any more, and that the NTB will survey the nature of the honorariums to the master during a two-month announcement period. On December 16, the open survey was conducted after the resolution was approved during the NTB's reconsideration committee meeting on December 16. As a result of the open survey, all of the 7,401 survey forms indicated that the honorariums were gifts. The NTB should have cancelled its illegal tax bills based on the evidence obtained from such survey.</p>	<p>Under Article 8 of the Administrative Procedure Act, an administrative act shall be conducted in a honest and credible manner and the people's reasonable expectation shall be protected.</p> <p>On March 24, 2015, the Taipei High Administrative Court rendered a decision to set aside the illegal tax disposition on the ground that the NTB had failed to explore the attributes and characteristics of Tai Ji Men and imposed taxes in violation of evidentiary and logic rules.</p>
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NTB Should Follow Evidentiary Rules, Do Justice to the Taxpayer and End the Tax Disaster

After the Taipei High Administrative Court ruled in favor of the citizens in the factory lockout case, which received considerable attention in society and lasted 18 years, the Ministry of Labor decided to honor the court decision and not to appeal for the sake of social harmony. Over 300 cases under litigation were also withdrawn, and the loans which had been repaid by the workers were also refunded to them pursuant to relevant legal procedures.

Tai Ji Men has always dedicated itself to the promotion of the best Chinese heritages and culture and has received commendation from several presidents of this nation and has been extensively recognized at home and abroad. In addition, Tai Ji Men never conducted any fundraising or accepted any donation. It is unbelievable that such an excellent cultural and public-interest organization has been persecuted illegally by the NTB for 20 years. For 20 years, the Tai Ji Men tax case has been entangled in reconsiderations, administrative appeals and administrative litigation with illegal tax bills

canceled more than 10 times. In addition, coordination meetings and public hearings have been conducted by the Legislative Yuan since 1999. The Executive Yuan also organized an inter-ministerial meeting to resolve the procedure and investigation approach to resolve the unjust case. The Control Yuan also investigated this case twice, concluding that the taxation is unlawful. The civil servants selected by the Examination Yuan based on national examinations for civil servants were used by tax agencies to impose illegal taxes in violation of human rights. As a result, significant government budgets and administrative, judicial and social resources were wasted, resulting in numerous citizens' complaints, undermining the government's image and credibility, damaging the constitutional system and revealing the underperformance of the functions of the five government powers.

According to Chung-mo Cheng, former Vice President of Judicial Yuan, facts cannot be presented without evidence. If facts are not accurately presented, whatever comes thereafter will all be erroneous. Under Article 117 of the Administrative Procedure Act, if a tax disposition is questionable, all tax bills should be cancelled to eliminate the taxpayer's complaints and allow Tai

Ji Men to continue its contribution to the society. He expressed his expectation that government agencies should not abuse their powers, and that relevant agencies should conduct administration pursuant to law while observing constitutional and legal principles and following the principle of fairness and justice. They should give up their haughty mindset in order to hear the people's cry for justice.

According to Hwai-Tzong Lee, Law Professor of the Department of Law of the National Chung Hsing University, the unjust Tai Ji Men case is a typical tax disaster. An administrative agency should exist for the people, not for the tax revenues of the country. Administrative courts, which are the last line of defense, should rule based on evidence. No taxation should be allowed in the absence of solid evidence.

All investigation evidence shows that the honorariums provided by Tai Ji Men disciples to their master were gifts. In addition, the 5-year or 7-year statute of limitation for taxation has long expired. There is really no reason, evidence and legal basis to support further taxation. The NTB should immediately cancel illegal tax bills to do justice to the people.

Appendix III

Administrative Agencies Should Protect Human Rights Based on Evidentiary Rules

The two major human rights international covenants have been implemented in Taiwan for over five years, and tax reform has been conducted three times. As a result, most people have strangely suffered from reduced income while they are still working very hard. Some tax disasters have even been triggered, causing significant complaints from the citizens. The government is supposed to guarantee the right of the people to seek effective relief and fair trials. However, it is quite unreasonable that taxpayers are required to pay 50% of the assessed tax amount before filing administrative relief or administrative appeal; otherwise, their assets will be seized and auctioned, they will be restricted from leaving Taiwan, detained, put under debt collection custody or even been declared wanted. In the course of relief, administrative agencies do not accept evidence favorable to the taxpayers. In addition, taxpayers were restricted from reviewing their case files and the violation of due process has resulted in unfair defensive and offensive. As a result, the David-and-Goliath's

contest takes place quite often between the people and administrative agencies.

Longest Battle to Defend Taxpayers' Human Rights

With respect to the Tai Ji Men tax case, which has lasted 20 years, the Taipei High Administrative Court rendered a decision on March 24, 2015 in favor of Tai Ji Men over this 1996 income tax case for the NTB's violation of evidentiary and logic rules. However, Tai Ji Men's grandmaster and disciples are still quagmired in everlasting tax bills.

According to Nigel Li, a member of the Presidential Office Human Rights Consultative Committee, Tai Ji Men was prosecuted in 1996 by prosecutors based on very unscrupulous and even suspicious evidence. Although the courts did not accept such evidence and ruled that Tai Ji Men did not commit fraud, tax evasion or violation of the Tax Collection Act, still the NTB relied on inappropriate means and assumptions when imposing taxes and penalties and developed a practice and theory that evade the statute of limitation. As a result, although the statute of limitation of this tax case is over, NTB still has

pursued outstanding taxes for 20 years, resulting in the "everlasting tax bills" people joke about in this industry. The Tai Ji Men case is not an individual case but rather a general issue.

In retrospect, Tai Ji Men's grandmaster and disciples have never given up their efforts to clear their names and reveal the truth for 20 years. They succeeded in the unjust criminal case, for which 10 favorable decisions were rendered. They also received state compensation for wrongful detention in 2009. The Control Yuan investigated this case twice, affirming that the prosecutor and the tax agencies committed multiple serious legal violations in handling this case. This shows that this has always been an unjust case in which the jurisprudence is clearly in favor of the victims.

Outcome of Three Instances of Criminal Decisions

	Time	Tai Ji Men	Prosecutor
District Court	09 Sept. 2003	Win	Lose
High Court	12 Dec. 2005	Win	Lose
Supreme Court	07 July 2007	Win	Lose

Decision on Administrative Appeals by the Petition and Appeals Committee of the Ministry of Finance

	Time	Tai Ji Men	NTB
First Time	12 Dec. 1999	Win	Lose
Second Time	12 Dec. 2000	Win	Lose
Third Time	04 Apr. 2002	Win	Lose
Fourth Time	06 Jun. 2003	Lose (Note 1)	Win
Fifth Time	08 Aug. 2010	Win	Lose
Sixth Time	11 Nov. 2013	Lose	Win

Note 1: Tai Ji Men lost the fourth administrative appeal because the NTB concealed and fabricated evidence favorable to Tai Ji Men which was not submitted to the Petition and Appeals Committee, which was misled as a result.

Note 2: Tai Ji Men lost the 6th administrative appeal because the NTB illegally and abusively treated half of the 7,401 survey forms (all indicating the honorariums to the master were gifts) suggesting gifts and the other half indicating tuitions in violation of evidentiary rules. In addition, the Ministry of Finance restricted Tai Ji Men from reviewing case files, which caused unequal offensive and defensive means in violation of due process.

Administrative Court Decisions

	Time	Tai Ji Men	NTB
Taipei High Administrative Court	09 Sept. 2005	Win	Lose
Supreme Administrative Court	08 Aug. 2009	Win	Lose
Taipei High Administrative Court	03 Mar. 2015	Win	Lose

As an Administrative Agency's Statement, a Prosecutor's Indictment Cannot Serve as Tax Evidence

In the administrative relief process for the Tai Ji Men tax case, the NTB concealed and fabricated evidence favorable to Tai Ji Men and even abusively determined the evidence obtained from an open survey. According to Evidence Law Professor Tze-lung Chen of National Taiwan University, evidence is the basis of adjudication and facts can be determined only with evidence. Without evidence, any conjecture or subjective bias cannot serve as the basis of determination. Although the NTB had admitted that all of the 7,401 survey forms received from the open survey indicated gifts with no one stating that the honorariums to the master were tuitions, still it continues to ignore the fact that the honorariums were gifts as supported by the evidence and impose illegal taxes. This hardly complies with any evidentiary rule, but rather this is the arbitrary decision of a ruler in a country under the rule of man.

According to Po-yen Hu, Assistant Professor in the Department of Law of Soochow University,

a prosecutor's indictment contains nothing more than a statement of an administrative agency. Admissible evidence with sufficient weight should be provided to the court to substantiate matters to be verified. In Taiwan, however, the NTB relies on an indictment, which is very rough, as evidence. This attests to the phenomenon of inadequate judiciary performance even with sufficient legal requirements.

According to Professor Hwai-tzong Lee of the Department of Law of National Chung Hsing University, the Tai Ji Men criminal case has been concluded with all defendants acquitted. Therefore, any data recorded in the prosecutor's indictment cannot be used as evidence at all. The 20-year injustice to Tai Ji Men is a very serious human rights infringement case. He urged that an administrative agency should exist for the people, not for the tax revenues of a country.

According to Attorney Nigel Li, a country under the rule of law guarantees litigation rights and limit the exercise of government authority within a reasonable scope. The issue of everlasting tax bills is by no means an acceptable or tolerable system in a country under the rule of law. He urged that administrative courts, which

are responsible for supervising the exercise of government authority by administrative agencies, can fundamentally correct mistakes such as everlasting tax bills.

Administrative Conscience Is the Cornerstone of Human-rights Based Governance of a Country

According to Chung-mo Cheng, former Grand Justice and Vice President of the Control Yuan, the people should enjoy legal and constitutional rights. He hopes that government agencies will no longer abuse their authority and consider tax revenues of the country at the expense of facts and justice. He also expects that relevant agencies to conduct administration pursuant to law by observing constitutional and legal principles and following the principle of fairness and justice. Agencies in power should relinquish their haughty mindset to hear people's cry for justice.

For 20 years, Tai Ji Men's grandmaster and disciples have suffered greatly from protracted judicial and tax ligation. All victims have wasted their youthful time in this ordeal. Tai Ji Men's grandmaster and disciples have adhered to the

pursuit of truth and justice, hoping that no other people will have to endure the same suffering and torture and taxpayers' human rights can take root in Taiwan with fruitful results.

Appendix IV

Fulfillment of Separation of Five Government Powers and Cancellation of Illegal Tax Bills Pursuant to Evidentiary Rules

No Taxation Pursuant to Law Due to Court Decision Exonerating Defendants and Excluding Tax Liabilities

In the unjust Tai Ji Men tax case, the only basis for the NTB's taxation is the indictment prepared by Kuan-jen Ho in his illegal investigation of Tai Ji Men. However, an indictment is just a prosecutor's statement, contains mere matters to be verified and cannot serve as a basis for taxation pursuant to law. In addition, it was asserted in the indictment that the honorariums provided by Tai Ji Men disciples to the grandmaster were proceeds from fraud, which should be forfeited. Now that it should be forfeited, the income cannot be taxed. Moreover, in July 2007, the Supreme Court of Taiwan rendered a final decision finding that Tai Ji Men did not commit any fraud, tax evasion or violation of the Tax Collection Act and concluding that "since the honorariums

provided by the disciples to the grandmaster were gifts in nature, they are tax-free income under Article 4, Subparagraph 17 of the Income Tax Act," and that "the collective procurement of items such as uniforms for practicing qigong by some disciples for other disciples did not involve any profit-oriented sale" and had nothing to do with the grandmaster. In 2009, all innocent defendants received state compensation for wrongful detention. This further proves that Tai Ji Men has suffered from major injustice from the very beginning. Pursuant to the Pan-Tzu-No. 13 Decision of 1940 and the Pan-Tzu-No. 18 Decision of 1943 of the administrative court, the NTB should have voluntarily canceled its illegal tax disposition in fulfillment of its duty based on the facts determined in the criminal decision.

Control Yuan Investigated Twice, Concluding Illegality and Inappropriateness of Illegal Tax Disposition

In 2002, the Control Yuan concluded that Prosecutor Kuan-jen Ho had committed eight major legal violations including illegal freezing of assets in his investigation of the Tai Ji Men case and referred this matter to the Ministry of

Justice to sanction Kuan-jen Ho. The Control Yuan also concluded that the prosecution, which should not have been engaged pursuant to law, violated evidentiary rules because of contradictions between the indictment and evidentiary rules. In addition, Prosecutor Kuan-jen Ho also admitted during the Control Yuan's investigation that he had not conducted any investigation. Therefore, the indictment was certainly invalid from the start and should not have been relied on as the basis of taxation. Moreover in 2009, the Control Yuan also announced seven major violations of the tax agencies such as failure to clarify the nature of the income ex officio, failure to pay attention to evidence favorable and unfavorable to the taxpayer and other violations. However, after then NTB's tax disposition was set aside 16 times by administrative courts and the Ministry of Finance and exceeded the statute of limitation, the NTB still continues to cite false indictment information to pursue taxes.

Dark Ages of Taxation in Violation of Evidentiary Rules

For 20 years, Tai Ji Men disciples have submitted tens of thousands of affidavits and exhausted all avenues of relief and petition. After accepting

the petition and learning about the injustice, the Presidential Office issued a letter to the Executive Yuan on July 1, 2011, requesting the Executive Yuan to deal with this matter pursuant to law based on the facts set forth in the third instance criminal decision.

On December 9, 2011, the Executive Yuan organized an inter-ministerial meeting. On December 16, the Reconsideration Committee decided that the indictment should not be relied on as the basis of taxation and that the NTB should assume the burden of proof. As a result, the NTB conducted an open survey on the nature of the honorariums to the master for a period of two months, and if the outcome of the survey shows gifts, the unjust case would be ended pursuant to law. The outcome of the open survey shows that all of the 7,401 survey forms suggested that the honorariums to the master were gifts, and that no one indicated they were tuitions, a conclusion consistent with the outcome of the third-instance criminal court decision. In addition, the NTB also admitted that Tai Ji Men is not a cram school in 2012. However, the NTB has ignored the solid evidence of the 7,401 survey forms and illegally treated half of the honorariums to the master as gifts and the other half

tuitions and still issue tax bills illegally based on the false indictment.

Professor Tze-lung Chen, who teaches evidentiary law at National Taiwan University, stressed that "tax evidence law" is the basis for determining tax disputes, and only with "tax evidence law" can partiality and wanton discretion be avoided in tax disputes. Since evidentiary rules are not followed in taxation, the current tax regime in Taiwan is in a barbaric era or dark ages and this is a "dog eats dog" era.

Supervision over Tax Agencies to Save Constitutional Separation of Five Government Powers

Since the Constitution of the Republic of China came into effect in 1937, the Constitution has specifically set forth the principle that the sovereign rights belong to the people and that human rights and freedom right shall be protected. The Constitution also stipulates the separation of five government powers, namely, the executive, legislative, judiciary, control and examination powers, which should counterbalance against each other. In the unjust Tai Ji Men

tax case, however, tax agencies have become too powerful and violated laws and abused government authority. As a result, the discipline of government agencies has been disrupted, the constitutional system has collapsed, and the functions of the separation of five powers have not been adequately fulfilled. From the perspective of supervising the government's policy implementation, all citizens should urge that the Presidential Office and the five yuans carry out their duty and fulfill the functions of the separation of five government powers by demanding the NTB to cancel illegal tax bills immediately pursuant to law and evidence and do justice to the taxpayers, so that Taiwan can truly become a country under the rule of law where human rights are protected.

List of NTB's Abuses Undermining the Authority of the Presidential Office and Five Yuans in the Tai Ji Men Tax Case

Agency	Behavior of Various Agencies	NTB's Undermining the Authority of the Presidential Office and Five Yuans
Presidential Office	After accepting the petition of Tai Ji Men disciples and learning about the injustice in the Tai Ji Men case, the Presidential Office issued a letter to the Executive Yuan in July 2011, demanding that this matter be dealt with pursuant to law based on facts set forth in the third instance criminal court decision.	The NTB still continues to pursue taxes illegally.

Executive Yuan	<p>On December 9, 2011, the inter-ministerial meeting organized by the Executive Yuan resolved that the indictment should not be relied on for taxation any more, and that if the survey outcome shows gifts, the unjust case should be ended pursuant to law.</p>	<p>The NTB violated evidentiary rules and treated half of the honorariums to the master, which should be entirely gifts, as gifts and the other half as tuitions.</p>
Judicial Yuan	<p>On July 13, 2007, the third instance criminal court decision concluded that Tai Ji Men was not guilty and was not subject to any tax.</p> <p>The illegal tax disposition was set aside in three decisions rendered by the Taipei High Administrative Court in July 2005, the Supreme Administrative Court in August 2009 and the Taipei High Administrative Court in March 2015.</p>	<p>The court decisions were ignored, and taxes and penalties are still imposed based on the indictment.</p> <p>The gist of the administrative court decisions which set aside the tax disposition was violated, and illegal tax bills are still issued.</p>

Control Yuan	<p>In March 2002, the Control Yuan's investigation revealed Kuan-jen Ho's eight major legal violations, which were referred to the Ministry of Justice for sanction.</p> <p>In September 2009, seven major violations of the tax agencies in the handling of the Tai Ji Men tax case including the failure to clarify the nature of the income ex officio were enumerated, and a correction was issued.</p>	<p>20 years has elapsed since the NTB illegally pursued taxes based on a self-contradictory indictment that does not meet evidentiary rules.</p> <p>When replying to the Control Yuan, the NTB misrepresented that none of the 206 respondents indicated that the honorariums to the master were gifts and continues to pursue illegal taxes, while in reality all of the 206 respondents actually indicated they were gifts.</p>
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Legisla- tive Yuan	Since 1999, a total of over 200 legislators have fulfilled their duty and accepted petitions, given their joint signatures, conducted coordination and interpellation, organized public hearings and demanded the NTB to set aside illegal tax dispositions.	The NTB continues to violate resolutions, lie to legislators and issue illegal tax bills.
Examina- tion Yuan	Tai Ji Men was commended for being invited nine times to attend national celebration festivals and to demonstrate the spirit of traditional Chinese culture. Fortunately, the criminal case was finally concluded as a result of three instances of trial with all defendants acquitted and receiving state compensation for wrongful detention. Regarding the NTB's taxation and penalties, Tai Ji Men is recommended to seek relief pursuant to statutory procedures.	Tai Ji Men pursued relief procedures pursuant to law, resulting in repeated cancellation of illegal tax dispositions. However, the NTB is totally unconstrained and still continues to issue tax bills and pursue illegal taxes by adjusting the tax amounts.



Revelation

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Published by Grand Justice Publishing Ltd.

Address: No. 23-1, Lane. 28, Shuancheng Street, Zhongshan
District, Taipei City 104, Taiwan (R.O.C.)

Email: grandjustice1210@gmail.com

Tel.: 886-2-2597-6950 (Direct line)

Fax: 886-2-2567-5455

Price: NTD\$250

Order by post: 50318751 Grand Justice Publishing Ltd.

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ISBN 978-986-91372-3-2

First edition – March 2016