

Association Les Témoins de Jéhovah v. France - 8916/05

Decision 21.9.2010 [Section V]

Article 9

Article 9-1

Freedom of religion

Refusal to grant association of Jehovah's Witnesses tax exemption available to liturgical associations: *admissible*

In a 1995 parliamentary report entitled "Sects in France", the Jehovah's Witnesses were classified as a sect. The applicant association alleges that a number of steps were taken to marginalise it after the publication of that report. In particular, it was the subject of a tax audit, and on the basis of the information gathered, was issued with a formal notice to declare the donations it had received from 1993 to 1996. It refused and claimed the tax exemption applicable to donations and bequests to liturgical associations. An automatic taxation procedure was then instituted against it. In May 1998 it was served with a supplementary tax demand for the equivalent of approximately EUR 45 million. In January 1999 the applicant association filed an official objection with the tax authorities, but it was dismissed in September 1999 on the ground that to qualify for the tax exemption the association had to be recognised by the authorities concerned (the Ministry of the Interior or the Prefecture) as a religious movement or as having an exclusively liturgical purpose, which was not the case. The applicant association brought proceedings before the domestic courts but was unsuccessful. Before the European Court it argues that the tax proceedings against it infringes its freedom of religion (Article 9) and amounts to discrimination (Article 14).

Admissible under Article 9; remainder of application inadmissible (non-exhaustion of domestic remedies).