

An open letter to the President of France

Governing Body of Jehovah's Witnesses

124 Columbia Heights, Brooklyn, New York 11201, U.S.A.

July 1, 1998

The Honorable Jacques Chirac
President of France

Dear Mr. President,

In a shocking display of religious discrimination, the French tax administration has launched a serious attack on religious freedom and human rights. Seeking to impose a 60 percent tax on the individual religious donations of more than 200,000 French citizens, the tax authorities have raised the specter of taxes for other religions and nonprofit organizations throughout France.

The decision followed a tax audit that lasted a year and a half. In the audit, the *Association Les Témoins de Jehovah* (Association of Jehovah's Witnesses) was found to be a not-for-profit organization, not subject to tax for business activity. Nevertheless, on June 22, 1998, the local tax office placed a tax lien on the property of the French Association of Jehovah's Witnesses, alleging that the contributions of individual members of our religion are taxable. The assessment, which covers a four-year period, amounts to some 300 million francs (\$50 million, U.S.). This is the first time Jehovah's Witnesses have ever been subject to such a tax in their 100-year tenure in France.

We feel this is clearly discriminatory and unjust. We believe the entire assessment arises from an erroneous application of the law governing the exercise of religion, and it could affect donations to any religion, charity, or not-for-profit organization the tax administration chooses to target in the same manner.

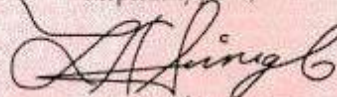
Human rights violated

The ability to practice religion freely is a basic human right, supported by the United Nations Universal Declaration of Human Rights, the European Convention on Human Rights, and the Constitution of the French Republic. Yet the tax authority believes it has the right to use its power of taxation arbitrarily to restrict some religions but not others.

Jehovah's Witnesses in France will challenge this gross act of religious discrimination. They will do this not only to avoid an unjust and oppressive tax but also to help assure that all French people enjoy freedom of religion.

Mr. President, we are confident that you believe in the principles of liberty, equality, and fraternity. We therefore ask for your support in removing this unjust and discriminatory tax and avoiding a dangerous threat to religious freedom and human rights in France.

Respectfully yours,



L. A. Swingle

For the Governing Body of Jehovah's Witnesses