



THE EUROPEAN ASSOCIATION OF
JEHOVAH'S CHRISTIAN WITNESSES

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From The European Association of Jehovah's Christian Witnesses

**Contribution to the Report of the U.N. High Commissioner for Human Rights
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ARMENIA

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EXECUTIVE SUMMARY

This submission to the Human Rights Council (HRC) on Armenia highlights human rights issues in the past 4½ years and its failure to implement accepted recommendations during the previous review.

As described below, issues of concern persist, namely denial of permits to build places of worship and oppressive taxes imposed on religious publications and property. Jehovah's Witnesses in Armenia and as a worldwide organization respectfully request the government of Armenia to:

- (1) Ensure the termination of arbitrary imposition of oppressive custom values imposed on the religious literature of Jehovah's Witnesses;
- (2) Ensure compensation to Jehovah's Witnesses for the oppressive payments of Value Added Tax (VAT) they have been required to pay to import their donated religious literature; and when selling donated real estate; and
- (3) Ensure Jehovah's Witnesses the right to exercise their fundamental right to build places of worship.

I. INTRODUCTION

1. The European Association of Jehovah's Christian Witnesses is a charity registered in the United Kingdom. It provides support to Jehovah's Witnesses facing fundamental human rights violations in various parts of the world.
2. The Christian community of Jehovah's Witnesses has been carrying out their religious activity in Armenia since 1975. Their national religious organization, the Christian Religious Organization of Jehovah's Witnesses in the Republic of Armenia, was registered on 8 October 2004.
3. This submission is based on information provided by the Christian Religious Organization of Jehovah's Witnesses in the Republic of Armenia.

II. PROMOTION AND PROTECTION OF HUMAN RIGHTS

(a) Conscientious Objection to Military Service

4. Jehovah's Witnesses are pleased to report that the long-standing issue of conscientious objection to military service in Armenia has now been resolved. On 2 May 2013, the National Assembly of Armenia made extensive amendments to the Law on Alternative Service to bring it in line with international standards by providing for genuine alternative civilian service.

Amendments were also made to the Law on Implementing the Criminal Code of Armenia, providing *inter alia* for the expunging of the criminal records of conscientious objectors to military service. The enabling regulations were enacted on 25 July 2013.

5. Under the amendments to the Law on Alternative Service, the program of “alternative labour service” is no longer under military control, supervision, or direction. Instead, it is now under civilian control and involves work in civilian institutions. As a result of these amendments, all conscientious objectors to military service were released from prison by 12 November 2013. There are no longer any conscientious objectors imprisoned in Armenia.

(b) Denial of permits to build places of worship

6. The International Covenant on Civil and Political Rights and the European Convention on Human Rights guarantees the rights of peaceful assembly and freedom of association (ICCPR Articles 18, 21 and 22–ECHR Articles 9 and 11).
7. Jehovah's Witnesses are facing difficulties in building modest places of worship because of the interference of local officials throughout the country. Representatives from mayors' offices have openly stated on numerous occasions that they will not permit Jehovah's Witnesses to build a place of worship in their town or city. In particular, Jehovah's Witnesses encounter difficulty obtaining approval of the required architectural planning study and in obtaining building and occupancy permits.
8. For example, Jehovah's Witnesses own three pieces of land in the city of Yerevan. In December 2012, they applied to the Yerevan mayor's office for the required architectural planning studies. All three applications were rejected in decisions dated 20 and 21 December 2012, from the Chief of the Architectural Department, which stated that “due to complaints of neighbors the building of places of worship in inhabited areas is not advisable.” Jehovah's Witnesses appealed to the mayor of Yerevan but the appeal was simply referred back to the same Chief of the Architectural Department who summarily rejected it on 25 February 2013. It is disappointing that senior officials within the mayor's office would manifest such intolerance and discrimination. In contrast, other registered religions have obtained permission to build places of worship throughout Yerevan. Consequently, Jehovah's Witnesses had no choice but to file a claim with the RA Administrative Court in Yerevan against the mayor's office. That trial began on 27 February 2014, and continued on 20 May 2014.
9. When Armenia was the Chair of the Council of Europe in 2013, it made combatting intolerance a priority for all 47 member states. The refusal by local city officials to permit Jehovah's Witnesses to build modest places of worship fosters religious intolerance and violates Armenia's obligation to treat all religious groups in a fair and non-discriminatory manner.
10. Kingdom Halls (houses of worship) of Jehovah's Witnesses are designed for worship and Bible instruction. Meetings held there are not ritualistic but rather feature study of the Bible and emphasize application of Scriptural principles in everyday life. Attendance is free, and the meetings are open to the public; no collections are taken.

(c) Customs authorities charge exorbitant tax on the importation of religious literature and on sale of donated real estate

11. Since 2007, Jehovah's Witnesses in Armenia have experienced difficulties in exercising their constitutional rights to import religious literature, including Bibles, books, periodicals, and DVDs that are integral to the worship and religious education of thousands of Jehovah's Witnesses and others in Armenia. This religious literature is produced by Jehovah's Witnesses in the United States, Germany, and Britain and, as is the case worldwide, is provided to their co-believers in Armenia without charge or other remuneration.
12. The Armenian government, however, treats the religious literature of Jehovah's Witnesses as if it was commercially produced and sold for profit rather than recognizing the reality that the literature is provided to Jehovah's Witnesses in Armenia without charge. When that donated literature is imported into Armenia, customs officials impose an arbitrary and grossly inflated value on that literature that approximates the price that magazines and books are sold for profit in Armenia. This arbitrary valuation ranges from 3 to 20 times the actual (and proven) cost of producing the religious literature of Jehovah's Witnesses and has required the Christian Religious Organization of Jehovah's Witnesses in Republic of Armenia to overpay tens of thousands of Euros in VAT on donated religious literature.
13. Not only is the excessive taxation imposed on the religious literature of Jehovah's Witnesses arbitrary and unfair, it is also discriminatory. The Christian Religious Organization of Jehovah's Witnesses in the Republic of Armenia has repeatedly requested that the State Revenue Committee of Armenia provide evidence that the Armenia Apostolic Church—the State Church in Armenia—is also required to pay VAT on its donated property. The State Revenue Committee has ignored those requests, thus strongly supporting the credible inference that the VAT imposed on the religious literature of Jehovah's Witnesses is discriminatory and is targeted to impose an excessive financial burden on the manifestation of their religious beliefs in Armenia.
14. The European Court of Human Rights has ruled that the use of such literature is integral to religious worship and teaching, a right guaranteed by Article 9 of the European Convention of Human Rights: “It is undeniable that the collective study and discussion of religious texts by the members of the religious group of Jehovah's Witnesses was a recognized form of manifestation of their religion in worship and teaching.” (*Kuznetsov and Others v. Russia*, no. 184/02, § 57, 11 January 2007). Article 10 guarantees the freedom of expression including the right to “impart information and ideas without interference by public authority.”
15. Armenia ratified the International Covenant on Civil and Political Rights (ICCPR) on 23 September 1993. As a signatory of the ICCPR, Armenia has obligated itself to respect Article 18 and its guarantee of freedom to manifest religious beliefs. Article 19 guarantees freedom of expression, including the freedom to “receive and impart information and ideas of all kinds, regardless of frontiers, either orally, in writing or in print.” Article 26 guarantees the right to “equal and effective protection against discrimination on any ground such as ... religion.”
16. Armenia's continued arbitrary imposition of exorbitant custom values on religious literature used by Jehovah's Witnesses and others is a violation of their membership to the Organization for Security and Co-operation in Europe (OSCE). When Armenia became a member of the OSCE on 30 January 1992, they promised to comply with the provisions of the OSCE's Document of the Copenhagen Meeting of the Conference on the Human

Dimension, 29 June 1990, paragraph 32.3, that guarantees to religious minorities like Jehovah's Witnesses the right to "profess and practice their religion, including the acquisition, possession and use of religious materials."

17. Imposition of oppressive custom values on the religious literature used by Jehovah's Witnesses is a violation of Armenia's human rights commitments under the European Convention, the ICCPR, and the OSCE's Document of the Copenhagen Meeting of the Conference on the Human Dimension.
18. Jehovah's Witnesses respect the authority of governments and the State. Their publications and public ministry encourage everyone to be law-abiding citizens. Millions of people in some 239 lands have read their publications and acknowledge the benefits. Readers have been helped to develop a high regard for family life and improve their personal quality of life. The publications produced by Jehovah's Witnesses are free of charge and are supported by voluntary donations.
19. While the Armenian Apostolic Church does not pay profit tax and VAT on the conversion into cash of its donated property, Jehovah's Witnesses are being required to pay excessive profit tax and VAT when disposing of donated real estate.

III. IMPLEMENTATION OF ACCEPTED RECOMMENDATIONS

20. During Armenia's previous review in 2010, Armenia was commended for acceding to more than 50 human rights treaties, cooperating with human rights bodies, and including human rights principles in their Constitution and laws. The delegation also commended Armenia on efforts made to protect freedom of thought, conscience and religion. However, the delegation also expressed concern that some legislative provisions placed restrictions on freedom of assembly. The information above shows that further efforts are still needed to implement the following accepted recommendations.
 - 93.4. Work effectively in order to bring all laws into line with the revised Constitution (Finland);
 - 94.24. In line with the government's commitment to protecting fundamental freedoms of its citizens, review its legislation and practices in order to guarantee the free exercise of the right to assembly and freedom of expression, without any limitations other than those permitted by international law (Mexico);
 - 94.26. Ensure, in its laws and regulations as well as in practice, that no arbitrary impediments are imposed with respect to exercising the right to freedom of assembly (Netherlands); respect – in law and in practice – the right of individuals to assemble peacefully (United States of America).

IV. CONCLUSION

21. Jehovah's Witnesses in Armenia and as a worldwide organization express concern for the problems they have faced in exercising their constitutional rights. They respectfully request the government of Armenia to take the necessary steps to:

- (1) Ensure the termination of arbitrary imposition of oppressive custom values imposed on the religious literature of Jehovah's Witnesses;
- (2) Ensure compensation to Jehovah's Witnesses for the oppressive payments of VAT they have been required to make to import their donated religious literature;
- (3) Ensure compensation to Jehovah's Witnesses for payments of VAT and profit taxes paid on the sale of donated property; and
- (4) Ensure Jehovah's Witnesses the right to exercise their fundamental right to build places of worship.