



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  
prepared pursuant to the new review mechanism of the Human Rights Council,  
established by GA Resolution 60/251  
and by the Human Rights Council in Resolution 5/1 of 18 June 2007  
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# SWEDEN

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## EXECUTIVE SUMMARY

This submission to the Human Rights Council (HRC) on Sweden intends to highlight that Jehovah’s Witnesses are discriminated against on the ground of their religious beliefs by the Swedish government. Discriminatory governmental acts toward Witnesses result in violation of their freedom of religion.

The government has mislabeled Jehovah’s Witnesses as a sect and refuses to recognize that the Religious Community of Jehovah’s Witnesses in Sweden is eligible to receive grants under the law providing for financial aid to religious communities while allocating such grants to numerous other religions.

Furthermore, the administrative practice of the Tax Department in Sweden is to exempt members of religious orders from taxation on support received from their order. However, the Tax Department decided that Jehovah’s Witnesses who are members of the Religious Order of Special Full-Time Servants (approximately 115 members) must pay tax on their benefits received. The tax authorities are arbitrarily imposing an “employer/employee” relationship.

Jehovah’s Witnesses in Sweden and as a worldwide organization respectfully request the government of Sweden to:

- (1) Stop discriminating against Jehovah’s Witnesses in Sweden and recognize their Religious Community as eligible to receive grants under the law providing for financial aid to religious communities;
- (2) Apply the administrative practice of the Tax Department to Jehovah’s Witnesses and exempt their Religious Community from being classified as an “employer” and exempt the members of their religious order from taxation on support received by the Religious Community; and
- (3) Abide by their commitment to uphold the fundamental freedoms guaranteed by the Constitution of Sweden, the European Convention on Human Rights (ECHR) and the International Covenant on Civil and Political Rights (ICCPR) for all citizens, including Jehovah’s Witnesses.

## I. INTRODUCTION

1. The European Association of Jehovah’s Christian Witnesses is a charity registered in the UK. It provides support to Jehovah’s Witnesses facing fundamental human rights violations in various parts of the world.
2. This submission is based on the reports submitted by victims to the national office of Jehovah’s Witnesses in Sweden.
3. Jehovah’s Witnesses have been present in Sweden since 1898. For nearly 120 years, Jehovah’s Witnesses in Sweden have publicly shared their religious beliefs with neighbors and friends

from door to door and on the streets, as is their religious practice worldwide. There are more than 22,000 Jehovah's Witnesses in Sweden today.

4. In the year 2000, it became possible for religious groups other than the Church of Sweden to be registered as religious communities instead of voluntary associations, which was their previous legal status. In the year 2000, Jehovah's Witnesses applied for registration as a religious community, and this application was approved on 13 March 2000.

## **II. PROMOTION AND PROTECTION OF HUMAN RIGHTS ON THE GROUND**

5. Sweden ratified the International Covenant on Civil and Political Rights (ICCPR) on 6 December 1971, and the European Convention on Human Rights (ECHR) on 2 February 1952. The following information highlights that Sweden has failed to implement the guarantees of the ICCPR and the ECHR. Jehovah's Witnesses are clearly being discriminated against because of their beliefs, contrary to articles 18 and 26 of the ICCPR and articles 9 and 14 of the ECHR.

### **Prohibition of Discrimination and Freedom of Religion**

#### ***Government Grants - Financial aid to religious communities***

6. In an application dated 6 August 2007, Jehovah's Witnesses applied to Sweden's Ministry of Culture for state grants, or support, which the government made available to religious communities pursuant to Swedish statutory laws SFS 1999:932 and Government Regulation 1999:974. Similar grants have been given to more than 40 other religious organizations.
7. According to § 2 of the law SFS 1999:932, the stated purpose of the grants is "to help create conditions in which religious communities can pursue active and long-term activities of a religious nature in the form of services, pastoral care, religious instruction and care." In addition, § 3 states regarding the conditions for receiving state grants, "Government grants may only be awarded to a religious community that contributes to maintaining and strengthening the fundamental values upon which society is based, and is stable and plays an active role in the community."
8. To decide whether or not a religious group may receive a grant, the Ministry of Culture is relying on recommendations from the Commission for State Grants to Religious Communities (SST) which is a commission set up by the government. This commission is made up of representatives for the religious communities that have already been declared eligible for state grants. A reading of the legislation on state grants reveals that much of the decision-making with regards to grants to religious organizations rests with the SST. Two members of this Commission visited the offices of Jehovah's Witnesses in December 2007 regarding their application for a state grant.
9. On 26 February 2008, the Ministry of Culture provided the offices of Jehovah's Witnesses with a copy of the SST's Statement of Opinion dated 20 February 2008. In its Statement, the SST mislabelled Jehovah's Witnesses as a sect for the only reason that they are not part of the Christian Council of Sweden and do not partake in any ecumenical work. Furthermore, the SST went on to invoke internal doctrinal matters of Jehovah's Witnesses to conclude "that it can be called in [to] question if JW fulfils the requirements stipulated in the law on grants to religious communities."

10. In its response, Jehovah’s Witnesses explained their international organizational structure, which is operated under the direction of a Governing Body of Christian elders, as well as the Biblical bases for the doctrinal matters criticized by the SST, which included the non-use of blood products, Christian neutrality, and treatment of individuals who have been expelled from the congregation.
11. In a decision dated 17 June 2009, the Ministry of Culture, relying on the Statement of the SST, which was critical of the doctrines of Jehovah’s Witnesses, rejected their application for state grants. They found that Jehovah’s Witnesses, as a religious community, do not fulfill the requirement to “contribute to maintaining and strengthening the fundamental values upon which society is based.”
12. Even though the law does not provide for a specific appeal on decisions taken by the SST and the Ministry of Culture on matters of state grants, Jehovah’s Witnesses, nevertheless, wrote to the Ministry of Culture on 16 September 2009, asking for a reconsideration of the 17 June 2009 decision. (Exhibit A, No. 5) They were given until 1 December 2009 to submit additional information. Supplemental detailed information was submitted to the Ministry of Culture on 13 November 2009 explaining the inappropriateness of the decision because it had been made on the basis of inaccurate information. They also argued that in the process, the State had failed to remain neutral on the question of religious doctrine since it proceeded to “assess the legitimacy of religious beliefs.”
13. On 10 December 2009, Jehovah’s Witnesses were informed that after reconsideration of the 17 June 2009 decision, the application was rejected once again by the Ministry of Culture. Even though not directly applicable to requests for state grants, the Witnesses nevertheless filed on 9 March 2010 an appeal with the Supreme Administrative Court on the basis of the law SFS 2006:304 which provides for a review of state decisions, which allegedly violates Article 6 of the European Convention.
14. On 2 March 2011, the Supreme Administrative Court annulled the government’s 17 June 2009 decision because it was illegal. The Court stated “the reasons for a rejection must be described in a decision so that it is possible to verify that no irrelevant reasons have been presented during the decision-making.” The Court added that “this does not justify an exhaustive examination and assessment of the doctrine and teaching of the religious community in relation to the common values of the society.”
15. On 15 May 2012, the government again denied the Witnesses’ application for a grant on the grounds that they did not vote. An appeal was filed on 3 August 2012 with the Supreme Administrative Court.
16. On 9 November 2013, the Supreme Administrative Court found that the government’s 15 May 2012 decision was illegal. The court also provided the government with guidelines from the European Court of Human Rights regarding religious freedom and the need for the State to remain neutral in such matters. The case was then returned to the government for a new decision. To date, the government still has not rendered a new decision on this matter.

***Tax Exemption for Special Full-Time Servants of Jehovah's Witnesses***

17. Jehovah's Witnesses who are members of the religious order known as the Worldwide Order of Special Full-Time Servants of Jehovah's Witnesses ("the Order") lead a consecrated life of worship and devotion. On a daily basis they participate in community prayers, community meals, labour and work, private prayer and meditation, and the study of the Bible. They do not carry on any activities for monetary compensation. They care for the spiritual needs of the congregations of Jehovah's Witnesses throughout the country (Sweden).
18. The registered community of Jehovah's Witnesses in Sweden ("the Religious Community") which, from funds donated by and received from Jehovah's Witnesses throughout Sweden, provides free housing and meals and a small monthly allowance to the members of the Order. Even though the members of the religious Order live in a monastic setting and are not salaried, they are being taxed as if they were employees contrary to members of other religious orders in Sweden that are exempt from such taxes. This is also contrary to tax-exemption given to full-time voluntary workers that are provided with room and board.
19. The Religious Community is being taxed as an employer contrary to other religious communities that care for their religious orders and are not considered to be employers. This is also contrary to many organizations that use volunteers, provide them with room and board, and are not taxed as employers. Finally, the position of the tax authorities in Sweden is contrary to the tax-exemption status of members of the Order who live in Bethels throughout Member States of the Council of Europe.
20. All the members applied to the Swedish Tax Board (Skatteverket) for exemption from taxation for the years 2004 to 2010, on the basis that they were members of a religious order and were not employees.
21. Members also provided the Tax Board with jurisprudence establishing a clear practice of granting tax exemption for members of religious orders living in a monastic setting. The Tax Board also has exempted several monasteries in Sweden from taxation as a matter of general administrative practice and not as the result of a court decision. Finally, the Tax Board also has adopted a practice of not taxing the room and board and small allowance received by hundreds of volunteers under the European Voluntary Service (EVS) program who come to Sweden to work for various organizations for periods of up to one year.
22. Between the months of August 2011 and June 2012 the Swedish Tax Board concluded that the exemption applied to other monasteries in Sweden should not be applied to members of the Order of Jehovah's Witnesses. To reach this conclusion, the Tax Board determined that the Applicants carried on an "outreaching work," which is a new arbitrary criterion invented by the Tax Board and that does not appear in the law. Furthermore, the Board concluded that the support received by the members of the Order was based on achievement, a conclusion which is contradicted by the facts and evidence before the Board. Therefore, the Board concluded that the activities of the Applicants as members of the Order "must be classified as income giving activity of a permanent character which is to be counted as work."
23. All their appeals were rejected. In its 10 June 2011 decision and reconsideration, the Tax Board made a similar decision regarding the Religious Community, deciding that it was an

“employer” because of the support it provided to its members. The Religious Community filed several appeals, exhausting its domestic remedies, but the appellate courts rejected all appeals.

24. The members of the Order and the Religious Community decided to submit their case before the European Court of Human Rights (ECHR) (*Alnashi v. Sweden*, no. 77019/12 and *Roslund v. Sweden*, no. 3710/14). These cases are currently pending before the ECHR.

### **III. IMPLEMENTATION OF ACCEPTED RECOMMENDATIONS**

25. During Sweden’s previous review in 2010, a number of delegations acknowledged the constructive engagement of the Swedish government with the universal periodic review mechanism and commended the delegation for the detailed and informed presentation of the report. They also praised Sweden for its human rights record and its commitment to human rights. Sweden accepted the majority of the recommendations made by State Parties. However, a number of recommendations still require serious effort to implement.
26. At least 25 recommendations accepted by Sweden were related to recent discriminations based on various grounds. This shows that serious attention is required in this area. Bolivia urged Sweden to carry out national campaigns against all forms of discrimination, publish its new law against discrimination and ensure its implementation (Recommendation n°21). In like manner, Greece expressed similar sentiments in Recommendation n°95.62 when it called for Sweden to adopt the measures necessary to protect people of different religious beliefs from discrimination.
27. The two above-mentioned recommendations are considered implemented by Sweden. Nevertheless, as demonstrated in this report, Jehovah’s Witnesses are discriminated against on the grounds of their religious beliefs.

### **IV. CONCLUSION**

28. Jehovah’s Witnesses in Sweden and as a worldwide organization express concern for the discrimination suffered by Jehovah’s Witnesses in Sweden as exposed above in the submission; discrimination based solely on their religious beliefs. They respectfully request the government of Sweden to take the necessary steps to
- (1) Stop discriminating against Jehovah’s Witnesses in Sweden and recognize their Religious Community as eligible to receive grants under the law providing for financial aid to religious communities;
  - (2) Apply the administrative practice of the Tax Department to Jehovah’s Witnesses and exempt their Religious Community from being classified as an “employer” and exempt the members of their religious order from taxation on support received by the Religious Community; and
  - (3) Abide by their commitment to uphold the fundamental freedoms guaranteed by the Constitution of Sweden, the European Convention on Human Rights (ECHR) and the International Covenant on Civil and Political Rights (ICCPR) for all citizens, including Jehovah’s Witnesses.