



Chamber judgments concerning France

The European Court of Human Rights has today notified in writing the following three Chamber judgments¹, none of which is final. The judgments are available only in French.

The Religious Association of the Pyramid Temple/Association Cultuelle Du Temple Pyramide v. France (application no. 50471/07)

The Association of the Knights of the Golden Lotus/Association Des Chevaliers Du Lotus D'Or v. France (no. 50615/07)

The Evangelical Missionary Church and Salaûn/Eglise Evangelique Missionnaire et Salaûn v. France (no. 25502/07)

In these three cases the applicants relied, in particular, on Article 9 (right to freedom of thought, conscience and religion), alleging that the fact that they had been required to pay tax on hand-to-hand gifts infringed their right to manifest and exercise their freedom of religion.

The Religious Association of the Pyramid Temple is a not-for-profit association which was set up on 3 April 1991 and dissolved on 10 August 1995 and the aim of which was the construction of a place of worship in Castellane (France). The Association of the Knights of the Golden Lotus is a not-for-profit association set up in 1971 and dissolved on 16 September 1995. It was dedicated to the practice of a new religion known as Aumism. Following tax assessment procedures, sums of more than 2.5 million euros and 37,000 euros respectively were recovered from the associations in question, after the tax authorities' inspection revealed gifts entered in their accounts. When the associations refused to declare the gifts, the authorities automatically imposed a tax rate of 60% in accordance with Article 757 of the General Tax Code, which states that hand-to-hand gifts are subject to gift tax. The associations were also ordered to pay an 80% surcharge.

The applicants in the last case are the association the Evangelical Missionary Church and its president, Éric Salaûn. Following an audit of its accounts and the imposition of tax on the hand-to-hand gifts which this brought to light, the administrative authorities considered that the association could not be classified as a "religious" association for the purposes of claiming the corresponding tax exemptions. The association was therefore obliged to pay more than 280,000 euros (automatic taxation at the 60% rate) to the Treasury.

Violation of Article 9 (in all three cases)

Just satisfaction: EUR 3,599,551 to The Religious Association of the Pyramid Temple, EUR 36,886 to The Association of the Knights of the Golden Lotus and EUR 387,722 to The Evangelical Missionary Church and Salaûn (pecuniary damage), and EUR 49,568 The

¹ Under Articles 43 and 44 of the Convention, Chamber judgments are not final. During the three-month period following a judgment's delivery, any party may request that the case be referred to the Grand Chamber of the Court. If such a request is made, a panel of five judges considers whether the case deserves further examination. In that event, the Grand Chamber will hear the case and deliver a final judgment. If the referral request is refused, the Chamber judgment will become final on that day. Under Article 28 of the Convention, judgments delivered by a Committee are final.

Once a judgment becomes final, it is transmitted to the Committee of Ministers of the Council of Europe for supervision of its execution. Further information about the execution process can be found here: www.coe.int/t/dghl/monitoring/execution

Religious Association of the Pyramid Temple, EUR 10,000 to The Association of the Knights of the Golden Lotus and EUR 55,000 to The Evangelical Missionary Church and Salaûn (costs and expenses)

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The European Court of Human Rights was set up in Strasbourg by the Council of Europe Member States in 1959 to deal with alleged violations of the 1950 European Convention on Human Rights.