

When Fraud Wears Religious Cassocks

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Abstract

Taiwan is a social environment with a great diversity of religions. Taiwanese people have the freedom of beliefs and are enthusiastic about making donations. However, due to the lack of Religious Groups Act, namely the charity law, it accidentally leads to the establishment of social associations in the name of religious charities around everywhere, and some of them have expanded like the scale of listed companies. On the other hand, the government has no legal source able to supervise and audit the donated property to know whether it is truly used for the purpose of charity or public welfare; Taiwan has become a hotbed of religious financial crime under the freedom of religions protected by the constitution. Thus, this paper aims to propose a hypothesis that if the multi-level marketing of *Ponzi* scheme is used on charitable fundraising, assisted by the donated property as capital, and combined with the corporate management, a religious association claiming to be engaged in charities will possibly transform into a business like a *Ponzi* enterprise. To enable the government to safeguard the property of public welfare and the interests of donors' personality right through more positive measures, suggesting that the Taiwan law-making department should pass the Religious Groups Act as soon as possible.

Keywords: religious groups, donated property, Ponzi scheme

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Introduction

1. Research Background

This study is based on the background of the Taiwan social environment with a great diversity of religions. Taiwanese people having the freedom of beliefs are enthusiastic about joining charitable activities and generous in making donations. There are at least 27 kinds of religious associations in Taiwan, including Buddhism, Tibetan Buddhism, Taoism, Christianity, Catholics, Islam, and so on. It can be seen that various religions are thriving and robust in Taiwan. A researcher observed that Taiwanese people have a great deal of affection of investing time and money in joining religious activities far more than those of other types of associations. In terms of social work, it does not only reveal the cultural and moral significance, but also reflects an outlook of the society¹.

The Act of Supervising Temples was enforced in Taiwan in 1929 without any provisions of audit and liability to ensure financial transparency. According to the Taiwan Ministry of the Interior, there are roughly about 18 religions practicing in Taiwan. With numerous new religions and some religions' commercialization, the Cabinet believed that it's necessary to regulate religious organizations' operations by enacting the draft of Religious Groups Act. The bill was later introduced to the legislature's Home and Nations Committee on Dec. 18, 2002. If the bill were passed into law, all religious organizations in Taiwan would have been required to register with local governments' civil affairs departments. In compliance with the registration, religious organizations would have to describe their activities and list their assets to prevent the fraudulent solicitation of funds. Under the regulations, religious organizations would have been allowed to found religious schools to be eligible for Ministry of Education accreditation if they met ministry criteria.

In other words, currently, due to the lack of related laws to govern religious groups, it accidentally leads to the establishment of social associations in the name of religious charities around everywhere in Taiwan where some have expanded like the size of listed companies. The government has no legal grounds to supervise and review the donated property whether it is truly used for the purpose of charity and public welfare, or not.

2. The nature of religious groups

A religious association must be non-profitable by law, namely, one type of non-profit Organization (NGO). Thus, the so-called religious groups or associations are usually divided into three categories: foundation legal person, temple, and social association. To comply with the definition of non-profit organization, religious groups must first register with the court as a foundation legal person so to fit in the category of non-profit organization (NGO)². In contrast with other religious NGO, churches commonly involve in partial charities but pay more attention to theological Studies,

¹ Lin, S. Y. (2014). *The Study of Governance in Religious-Based Nonprofit organization-A case Study of Christian ,Catholic and Buddhist Foundation*. MA Thesis. Department of Public Administration and Policy, National Taipei University. 25-26.

² Lin, S.H. (2008). *Non-profit organization management*. Taipei: San Min Book Co. 317.

doctrine preaching and believers managing, with strong religious awareness³. However, many religious groups in Taiwan seems wandering on the legal boundary between profitable business and religious studies, which have become religious corporations, neither entirely non-profit nor devoted themselves to the religious school, which contradicts the religion's nature like a distorted structure.

3. What is a Ponzi scheme

The Ponzi scheme appeared in early 20th century of the United States. Its name comes from the fraud leader Charles Ponzi. It developed from the pyramid scheme. A Pyramid Scheme is a business model that recruits members via a promise of payments or services for enrolling others into the scheme, rather than supplying investments or sale of products or services. Its basic concept is that an organization compels individuals to join and make a payment. In exchange, the organization promises its new members a share of the money taken from every additional member that they recruit. For the directors, the scheme is potentially lucrative, and the organization's membership has a strong incentive to continue recruiting and funneling money to the top of the pyramid. Such organizations seldom involve sales of products or services with value. Without creating any goods or services, the only way for a pyramid scheme to generate revenue are to recruit more members or solicit more money from current members. Eventually, as recruiting multiplies, recruiting becomes quickly impossible, and most members are unable to profit; as such, pyramid schemes are unsustainable. A well-known example is the Hong-Yuan organization, running a Ponzi scheme, set up in 1981 in Taiwan, all of a sudden bankrupted in 1990, after having absorbed USD 90 billion dollars.

Some companies operate as pyramid schemes, and consumers often confuse legitimate multi-level marketing (MLM) with pyramid schemes⁴. Their difference in between is the legitimate MLM actually sell their product to members of the general public, without requiring these consumers to pay anything extra or to join the MLM system. MLM's may pay commissions to a long string of distributors, but these commission are paid for real retail sales, not for new recruits⁵. Nevertheless, pyramid schemes however may purport to sell a product, but they often simply use the product to hide their pyramid structure. While some people call MLMs in general *pyramid selling*, others use the term to denote an illegal pyramid scheme masquerading as an MLM⁶.

The pyramid scheme applies the MLM to recruit members and collect money. If the MLM can be adopted in a legal business, it will be possible to be used in a Ponzi scheme by setting up a religious non-profit organization. Recalled in December of 2008, Bernard Madoff, the former NASDAQ Chairman and founder of the Wall Street firm Bernard L. Madoff Investment Securities LLC, admitted that the wealth

³ Wuthnow, R. (2004). *Saving America: Faith-based services and the future of civil society*. NJ: Princeton University Press. 146.

⁴ Smith, R. K. (1984). *Multilevel marketing*. USA: Baker Publishing Group. 45.

⁵ Valentine, D. (May 13, 1998). Pyramid schemes. Retrieved from <https://www.ftc.gov/public-statements/1998/05/pyramid-schemes>.

⁶ Edwards, P. (1997). *Franchising & licensing: two powerful ways to grow your business in any economy*. USA: Tarcher. 356.

management arm of his business was an elaborate Ponzi scheme. Madoff founded the Wall Street firm Bernard L. Madoff Investment Securities LLC in 1960, and was arrested on December 11, 2008. Prosecutors estimated the size of the fraud to be \$64.8 billion, based on the amounts in the accounts of Madoff's 4,800 clients as of 2008⁷. One of the causes that Madoff's kingdom could have existed over 40 years before it fell is the founder was a trusted, well-known person at the time.

4. A Hypothetical Proposition

This paper, accordingly, wants to propose a hypothetical proposition that if the multi-level marketing of "Ponzi scheme" is applied onto the charitable fundraising mechanism, assisted by the donated property as corporation capital, and combined with the managerial model, those religious groups claiming charities will possibly transform into a business like a "Ponzi Enterprise". Imagine that religious volunteers who receive no wages from the organization, and instead, their only incentive received is to be acknowledged as a pious follower. It is a great honor to be conferred a holy Buddhist name by the religious leader. In addition, through the multi-level volunteers to recruit members, if each senior member manages 40 volunteers in below who solicit at least 60 US dollars per month respectively, how much a religious organization of having over 100,000 volunteers can collect a day from all over Taiwan. It is worth attention that these members and volunteers are free, no labor costs. In other words, as long as the donated property comes in constantly, such an upgraded Ponzi Enterprise will not fall.

Certainly, a religious organization can raise fund easily in public because they promise to help the people who suffer from disease, poverty, and any disastrous events. However, what if only a small portion of the fund actually used on the aforementioned people in need, and far less than the proportion of that should be spent. Would it be charged with fraud or not, and what our government can do about it? We will discuss next to support our contentions presented in this paper.

Conclusion

1. Free assembly and association

The articles 13 and 14 of Taiwan Constitution ensure the freedom of belief, and the freedom of assembly and association. Besides, under the article 4 of the Civil Associations Act (CAA), civil associations are divided into three categories: occupational associations, social associations, and political associations. The organization established by religious groups generally belongs to the category of social associations. Although the article 39 of CAA requires a social association must obey its initial founding purpose, i.e. to promote culture, academic research, medicine, health, religion, charity, sports, fellowship, social service, or other public welfare. A professor at the Department of Religious Culture and Organization Management, Aletheia University, Taiwan said to the media that the Tzi-Chi religious association has acquired billions of dollars every year through fundraising from the public. However, the fund's use is not transparent and not in accordance with the

⁷ David B. C. (2008, December 13). A trusted man, \$50B, a giant Ponzi scheme. Retrieved from <http://www.seattletimes.com/business/a-trusted-man-50b-a-giant-ponzi-scheme/>.

requirement of at least 70% of which must be spent in doing charities. Moreover, these religious groups that promise to be engaged in charities enjoy tax exemption and purchase state-owned lands with low prices⁸.

2. A likely Ponzi enterprise

Generally speaking, a religious-based charitable association is set up by the donated property, which is in nature a legal person and must be engaged in doing charities or public welfare. Citing the most recent case as examples, the Taiwan Supreme Administrative Court ruled that Buddhist Tzu Chi Medical Foundation is not fully devoted to charities because only 1.19% and 1.11% of total revenues are spent on charitable activities, and merely 1.48% and 1.56% of total expenses are used for the charitable purposes⁹. The Court denies Buddhist Tzu Chi Hospital's appeal with the following reasons: (1) Appellant registered as a foundation, meaning a non-profit organization. However, a medical foundation that is formed as a corporate foundation must operate for the purpose of public welfare. (2) Appellant uses the donated property to set up a hospital but only **takes out 1%** from its medical net income annually for doing charities. From such a tiny proportion of usage in charities, obviously, it does not meet the requirements as a foundation. (3) Moreover, the statements of charitable expenditure and the execution report of charities are produced by the appellant, which record financial auxiliary expense for individual cases, auxiliary expense for promoting body organ's donation, expense for organizing patients groups, expense for community and home care, expense for community hygiene education, expense for training volunteers, expense for free clinic, expense for referral and consultation and so on. Despite the aforementioned accounts presented to the court, they are made by the appellant and the Court received no confirmative evidence able to judge those expenses are true. Consequently, the Court ruled that the Buddhist Tzu Chi Hospital is not a substantially charitable religious organization, thus, not entitled to enjoy exemption from taxations anymore.

3. Difficulty in proving fraud

Due to legislative insufficiency, even if donators discover the donated money is not used properly or in proportion for the purpose of charities, the only remedy for donators is to sue for the breach of oral promise or financial fraud. According to the article 339 of Taiwan criminal law, a person who by fraud causes another to deliver to him property belonging to such other or to a third person for purpose to exercise unlawful control over other's property for himself or for a fourth person shall be sentenced to imprisonment for not more than five years or short-term imprisonment; in lieu thereof, or in addition thereto, a fine of not more than five hundred thousand dollars may be imposed. A person who by the means specified in the preceding paragraph takes an illegal benefit for himself or for a third person shall be subject to the same punishment. An attempt to commit an offense specified in one of the two preceding paragraphs is punishable¹⁰. That is, to constitute fraud, the prosecutor must bear the burden of proof to prove the defendant's subjective intention and objective

⁸ Chang, J. L. (2015, March 2). Religious Groups Act has been stuck for 20 years. Retrieved from <http://news.tvbs.com.tw/life/569234>.

⁹ Taiwan Supreme Court Administrative Case No. 144 (2013).

¹⁰ Art. 339 of the Taiwan criminal law.

act to be able to satisfy with the statutory requirements, i.e. the defendant's intent and deliberate fraudulent act. In brief, deceptive tactics and illegal possession of other's property are the cause and effect which constitute a financial fraud.

Regretfully, a fund solicitor's subjective intent is hard to be proven, if she contends that she does believe the donated property will be used for charities, and she knows nothing about where the money goes. Needless to say that the donated property is public assets, but there are no laws for the government to audit its flow and usage. Moreover, there is no way to stop personal donations from flowing into these charitable religious organizations. Ironically, the numbers of suicidal events, poor people, and those who need help do not significantly decrease in Taiwan every year. As a routine donator, I couldn't help thinking that if the donated property is not mostly used onto those people in need, I am actually a giver or a part of the Ponzi scheme?

4. Court decisions on religious fraud

In *United States v. Bakker, James O. Bakker* was a well-known televangelist in the United States. He was convicted of fraud but later appealed to challenge his sentence on the grounds that the trial judge's personal religious beliefs tainted the sentencing¹¹. In 1974, James Bakker formed a corporation known as the PTL. PTL stands for "Praise the Lord" and "People that Love." The PTL's activities soon expanded from their initial focus on televised religious broadcasting. For example, in the late 1970s PTL began construction on "Heritage USA," described by PTL officials as a Christian retreat center for families. The concept of the center became increasingly ambitious. In 1983, Bakker announced plans to enlarge the center by adding a vacation park, "Heritage Village," that would include the 500-room Grand Hotel. Between 1984 and 1986, appellant announced further proposals to expand the Village by constructing the Towers Hotel, 50 bunkhouses, and several additional facilities¹².

Bakker planned to finance these projects by selling lifetime partnerships. He offered eleven different partnership programs ranging in cost from \$500 to \$10,000. Eight of the partnerships promised benefits that included annual lodging in one of the Heritage Village facilities. In January 1984, appellant began using the mail to solicit lifetime partners. Also, from February 1984 through May 1987, Bakker used broadcasts carried on the PTL Television Network and various commercial affiliates to solicit lifetime partners. Many of these partners drew on meager incomes to purchase Heritage Village lodging benefits. Appellant raised at least \$158 million through the sale of approximately 153,000 partnerships with lodging benefits¹³.

Bakker promised television viewers that he would limit the sale of partnerships to ensure that each partner would be able to use the facilities annually. Appellant, however, oversold the partnerships. He promised, for instance, to limit the sale of Grand Hotel partnerships to 25,000 but actually sold 66,683. In addition, Bakker used relatively few of the funds solicited from the partners to construct promised facilities. Instead, Bakker used partnership funds to pay operating expenses of the PTL and to

¹¹ *United States v. Bakker*, 925 F.2d 728, No. 89-5687 (1991).

¹² *Id.*

¹³ *Id.*

support a lavish lifestyle. This extravagant living included gold-plated fixtures and a \$570 shower curtain in his bathroom, transportation in private jets and limousines, an air-conditioned treehouse for his children and an air-conditioned doghouse for his pets. This combination of overselling partnerships and diverting partnership proceeds meant that the overwhelming majority of the partners never received the lodging benefits Bakker promised them.

In response to these activities, a grand jury on December 5, 1988 indicted Bakker on eight counts of mail fraud in violation of 18 U.S.C. Sec. 1341, fifteen counts of wire fraud in violation of 18 U.S.C. Sec. 1343, and one count of conspiracy in violation of 18 U.S.C. Sec. 371. Bakker's trial began on August 28, 1989 and lasted five weeks. The jury found him guilty on all 24 counts. The court sentenced him to 45 years imprisonment and fined him \$500,000. Bakker raises a host of challenges to his conviction. Appellant raises a host of challenges to his conviction¹⁴.

The United States Court of Appeals, Fourth Circuit, concludes that Bakker's trial was free of reversible error. In regard to his sentence, the Court agrees with Bakker that the trial court abused its discretion by taking impermissible considerations into account when sentencing him. During sentencing, the judge stated of Bakker: "He had no thought whatever about his victims and those of us who do have a religion are ridiculed as being saps from money-grubbing preachers or priests." Bakker contends that these comments reveal that the trial judge abused his discretion and violated due process by factoring his own sense of religiosity and victimization into the sentence he imposed on Bakker. Circuit Judge Wilkinson re-stressed that the Court remands this case with genuine reluctance. Yet, the fact remains that this case involves the explicit intrusion of personal religious principles as the basis of a sentencing decision; at least, that is not an unfair reading of the trial court's comments in this case¹⁵. Finally, Bakker's conviction is affirmed, sentencing remanded.

Taiwan has experienced a number of scandals in recent years involving religious organizations illegally soliciting donations. For example, Chi-Li Sung, a cult leader who claimed to have supernatural powers, was alleged to have illegally solicited several million dollars in donations and was sued by some of his followers for fraud in 1997. Next, in 2001, some 1,800 former followers of Tai Ji Men Qigong Academy accused the head of the academy, Shih-Ho Hong, of taking money from them while they were studying with him. Similar cases, such as the defendant Hongming Lin has preached Taoism through television and radio broadcasting for many years, who claimed able to help audiences modify misfortune then further established a Super Century Company by selling shares and distributing bonus to their members, exactly adopting the Ponzi scheme. He has acquired illegal amount up to more than 40 million dollars¹⁶. Another defendant Qiu Bihui also used the same trick, who declared as a teacher of spirit able to communicate with the ghosts, by selling magic stones to heal sick people¹⁷. There are many other cases with regard to religious crimes; for example, the defendants committed sexual abuses¹⁸, and whipped a teenager to death

¹⁴ Id.

¹⁵ Id.

¹⁶ Taiwan Supreme Court Criminal Case No. 111 (2014).

¹⁷ Id.

¹⁸ Taiwan Supreme Court Criminal Case No. 3692 (2013).

by exercising the black arts¹⁹.

Moreover, the US court papers just released a piece of news that, Taipei Smartphone maker HTC Corp's founder, Cher Wang, was defrauded out of US\$7.4 million dollars by a church elder couple. The US Attorney's Office, Northern District of California, said Jonathan Chang, aged 60, and his wife, Grace Lee Chang, aged 57, were the defendants. Plaintiff, Wang and her husband, Wen-chi Chen are devout Christians and that they founded the "Faith, Hope, Love Foundation" to support Christian organizations around the world. Defendants, Jonathan Chang and his wife served as church elders between 2002 and 2011 and were in charge of the church's finances, allegedly remitted the money given by Wang, to the organization they set up, instead of the church. In other words, defendants did not inform the church about the donation and diverted the money into their personal account²⁰.

5. Foreign legislature for reference

Estonia is a developed country with an advanced, high-income economy that is among the fastest growing in the EU. Since Taiwan and Estonia have some similarities, we especially studied the Estonian Churches and Congregations Act and summarized its points as follows²¹: Chapter one, general provisions, §1(1) declares the purpose of the Act is to provide the procedure for membership of churches, congregations, associations of congregations, monasteries and religious societies and the regulation of their activities in order for freedom of religion as ensured for everyone by the Constitution to be exercised. §1(2) reminds of the provisions of the Administrative Procedure Act that applies to administrative proceedings prescribed in this Act. §2(1) defines religious associations. §3(1) stresses the main activities of churches, congregations, associations of congregations, and monasteries include professing and practicing their faith, primarily in the form of religious services, meetings and rites, and confessional or ecumenical activities relating to morals, ethics, education, culture, and confessional or ecumenical social rehabilitation activities and other activities outside the traditional religious rites and services of the churches or congregations. §3(2) requests that the objective or main activity of churches, congregations, associations of congregations and monasteries shall not be the earning of income from economic activity. §3(4) accounts for that a religious society shall be entered in the non-profit associations and foundations register pursuant to the procedure prescribed by the Non-profit Associations Act. §5(1) explains that a religious association is a legal person in private law with regard to whom the Non-profit Associations Act applies in.

Next, chapter 2 declares freedom of religion of individual. Chapter 3 accounts for the procedures of foundation, registration, merger, division and dissolution of religious associations. Chapter 5 highlights the formation of a minister of religion and its management board. Chapter 6 lists the most important rules about how to deal with the assets of religious associations. §25(5) enable a religious association to organize

¹⁹ Taiwan Supreme Court Criminal Case No. 622 (2016).

²⁰ Apple Daily (2016, Feb. 14). Cher Wang was defrauded out of NT\$0.24 Billion dollars by a church couple. Retrieved from <http://www.appledaily.com.tw/appledaily/article/headline/20160214/37061857/>.

²¹ Estonia Churches and Congregations Act, 2002.

the accounting pursuant to the provisions of the Accounting Act and its statutes, in which annual report is a must. That is, once a religious association and religious society enters in the non-profit associations and foundations register, it shall submit an annual report pursuant to subsections 36(5) and 78(3) of the Non-profit Associations Act. In addition, §26(1)(2)(3) orders that a review or audit may be called for pursuant to the procedure established in the statutes; the members of the management board and of other bodies shall allow controllers or auditors to examine all documents necessary for conduct of a review or audit and shall provide necessary information; and the controllers and auditors shall prepare a report concerning the results of a review or audit and present the report to the body which called for the review or audit. §27(1) specifies that upon dissolution of a congregation or monastery which belongs to a church or association of congregations, the assets remaining after satisfaction of the claims of creditors are transferred to the corresponding church or association of congregations. Moreover, upon termination of the activities, as specified in the statutes, of a church, an association of congregations, a congregation or monastery which does not belong to a church or association of congregations, the assets remaining after satisfaction of the claims of creditors are transferred to the state and may be used only for charitable or educational purposes. In last, Chapter 7 claims application of this Act to religious associations.

6. Suggestions

Faith is a powerful motivator. While there was no spiked punch in Gerald Payne's Ponzi scheme, there was a lot of bilking, dishonesty and greed, all in the name of God. In the 1990s, Payne and his cohorts devised a massive pyramid scheme that would ultimately divest roughly 18,000 people of between \$450-\$500 million dollars. Undelivered returns of both faith-based and monetary investments finally brought the scam to a sticky halt. Despite the legal victory, many of the faithful investors never saw their money again²². Dr. David Barrett, the first editor of the World Christian Encyclopedia and a researcher for the Study of Global Christianity Center, has been studying religious financial fraud for more than 20 years. According to an estimate from the Center's researchers, Christian religious leaders will commit \$90 million in financial crimes daily and the fraud is growing at a rate of 5.97% each year. If the researchers are correct, religious financial fraud among Christians will almost double in 14 years to \$60 billion annually by 2025²³.

From the contractual aspect, when religious associations promise to use the donated property on charities, they should bear the liability to have their words come true and actively demonstrate to the public what work they have done and how they use the money to accord with the regulations. Once they fail to do so, they are not allowed to fundraise or solicit donations by law. Hence, it is necessary to pass the Religious Groups Act in Taiwan to confer the enforcement the legal source to carry out governmental duties and functions of protecting public assets because NGOs also enjoy all kinds of exemption from taxation²⁴. Moreover, the forepart of the article 339

²² Business Pundit (2010, Oct. 12). 15 Religious swindles that shame the holy name. Retrieved from <http://www.businesspundit.com/15-religious-swindles-that-shame-the-holy-name/>.

²³ OMSC (2013, Jan. 21). An overview of religious financial fraud. Retrieved from <https://signposts02.wordpress.com/2013/01/21/an-overview-of-religious-financial-fraud/>.

²⁴ Liu, P. F. (2012). On Non-Profit-Seeking Management Model. *Journal of Beijing Normal*

of Taiwan criminal law aims to ensure people's legal interests of property and personality rights. There are no donors who would like to be treated like fools, if they would have known their donated property put into certain cheaters' private pockets. Citing the Taiwan Judicial Yuan Interpretation No. 372, the maintenance of personal dignity and the protection of personal safety are two of the fundamental concepts underlying the constitutional protection of the people's freedoms and rights²⁵. The donors of course have the rights to know and see the proof how their donated property is used.

The Act of Supervising Temples in Taiwan has enacted over 20 years which is obviously out of date. There are many problems regarding temple's illegal buildings, lands, personnel, taxations, donations and so on, which have not been solved properly for a long time. In addition, the legal forms, the supervision of fundraising, the donated property's usage, the stepping into profitable business, and taxations of the Buddhist charitable organizations were controversial topics that have stirred heated discussions lately in Taiwan. The bill aimed at acknowledging the wide range of religions now having practiced in Taiwan, stamping out fraud by religious organizations and allowing religious schools to apply for official recognition of their qualifications, passed its first reading in the legislature. Unfortunately, the bill have been very quiet since 2002 to 2016, and now still stuck in the Legislature Yuan waiting for review²⁶. Religious organizations violating the law will be disbanded by the government, if the Legislative Yuan passes the draft. The bill will finally give the authorities a legal basis to regulate religious organizations' operations in Taiwan. The bill is worth our support.

The government has obligatory duties to actively supervise the activities of non-profit organizations by law²⁷. Just as in Bakker case, the judge stated of Bakker: "He had no thought whatever about his victims and those of us who do have a religion are ridiculed as being saps from money-grubbing preachers or priests²⁸." It's also the thing we should do, to clear the God's good name.

University, 2, 84.

²⁵ Taiwan J.Y. Interpretation No. 372.

²⁶ Department of Civil Affairs, Ministry of the Interior, Taiwan (2015, May, 7). Retrieved from http://www.moi.gov.tw/dca/01news_001.aspx?sn=9457.

²⁷ Chen, H. M. (1999). *Basic theory of constitutional basic rights*. Taipei: Angle Publishing. 38-39.

²⁸ United States v. Bakker, 925 F.2d 728, No. 89-5687 (1991).

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