



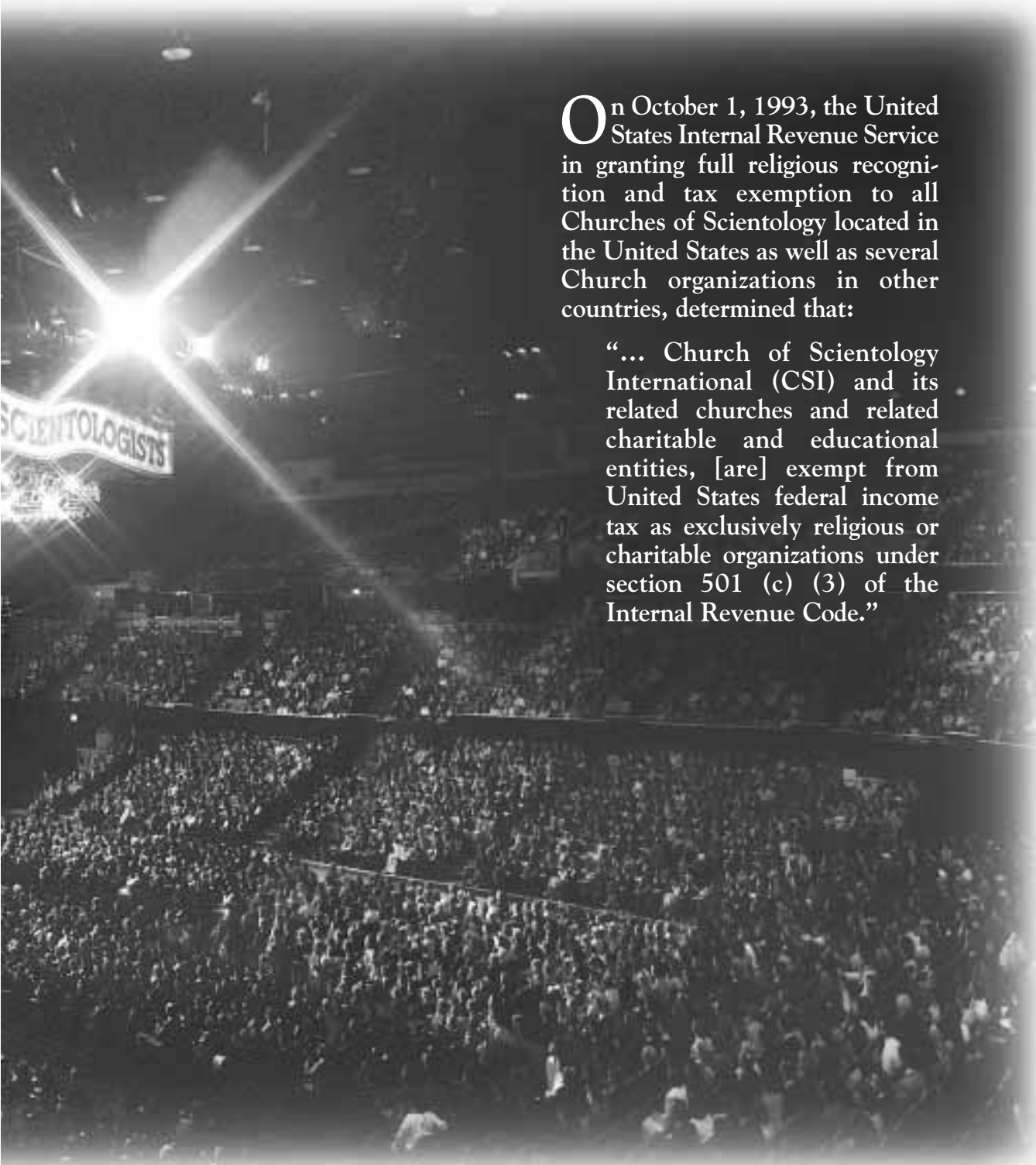
Official Recognition of Scientology as a Religion



Courts and various governmental agencies in the United States, Europe and other countries have repeatedly determined that Scientology is a bona fide religion. The following are examples of some of the many court rulings and agency determinations confirming Scientology's religiosity.



On 8 October, 1993, tens of thousands of Scientologists from all corners of the globe gathered in Los Angeles to hear the news of this historic victory for religious freedom.



On October 1, 1993, the United States Internal Revenue Service in granting full religious recognition and tax exemption to all Churches of Scientology located in the United States as well as several Church organizations in other countries, determined that:

“... Church of Scientology International (CSI) and its related churches and related charitable and educational entities, [are] exempt from United States federal income tax as exclusively religious or charitable organizations under section 501 (c) (3) of the Internal Revenue Code.”

On 27 October, 1983, the High Court of Australia, in *Church of the New Faith v. the Commissioner for Payroll Tax*, found:

The conclusion that it [the Church of Scientology] is a religious institution entitled to the tax exemption is irresistible.

In Italy, in the case of *State v. Scarsetti, et al.*, on 27 March 1990, the Trento Court of Appeals made the following finding:

Scientology... has the objective of achieving an inner and outer freedom, one that transcends the human, one that belongs to the field of spiritual things, and that moves up to infinity; indeed, the progress toward realization of the eighth dynamic force—concerning Infinity and God—actually is the characteristic that describes Scientology as a religion and as a church.

Eighteen months later, on 11 December 1991, another Italian court, the First Tax Court of Novara, ruled similarly:

It is [this Court's] opinion that the religious nature of Scientology must be considered to have been ascertained both for the theoretical and salvation oriented content of its teachings, for the rites practiced, and for the ecclesiastic-type organization in which it is formed, as is also clear from Court decisions.

The Superior Court of Hamburg in Germany, on 17 February 1988, found that:

It is not clear what characteristics need to be specifically present for a group to be recognized as a religion in the sense of the referenced law. However, the possible criteria required for a Church are doubtlessly fulfilled in the present case. We are dealing with an association that is not only united for ideological purposes but also pursues a transcendental purpose. This is not only evident from their statutes but also from the Canon which were both submitted as part of the registration application.

The association describes itself as a Church. Article 5 of their Canon explicitly talks about God and religion... In the course of the application for registration a number of expertises were presented, both by theologians as well as juridical experts, which all conclude that the association does have the characteristics of a Church.

On 27 February, 1984 the United States District Court, Central District of California, in *Peterson v. Church of Scientology of California*, ruled:

This court finds that the Church of Scientology is a religion within the meaning of the First Amendment. The beliefs and ideas of Scientology address ultimate concerns—the nature of

Appendix Nine



These are just some of the scores of court decisions and affirmations of the religious nature of Scientology. Such religious recognitions come from countries around the world—from Albania to Taiwan and from Costa Rica to the Russian Federation.

the person and the individual's relationship to the universe. The theories of Scientology involve a comprehensive belief system. Additional indicia of the religious status of Scientology include the following: a) Scientology has ordained ministers and ceremonial functions; b) it is incorporated as a tax-exempt religious organization; and c) it characterizes itself as a church.

the practice of Scientology, with very stringent requirements of practicing the faith imposed upon the followers. Finally, the organization of the Church has many of the trappings of recognized hierarchical religious institutions. It has a fully developed creed and code of moral conduct, it is organized world-wide and is recognized as a religious organization for tax purposes.

On 28 June 1983, in *Church of Scientology of Boston, et al., v. Michael J. Flynn et al.*, the Boston Superior Court, Commonwealth of Massachusetts, stated:

In the present case, the court finds that the defendants have made a showing that the Church of Scientology satisfies these criteria [of what is a religion]. The teachings of Scientology, as espoused in the writings of L. Ron Hubbard, involve a theory of the spiritual nature of man, and the relationship between the spiritual nature and the universe.

...

Furthermore, these concerns are addressed as a comprehensive multi-faceted theology. The doctrines of Scientology, as embodied in the literature, set forth the theory of "auditing," a process of working towards "clear," which, in the eyes of its adherents, becomes an integral approach to life and part of the spiritual philosophy. Indeed, the practice of auditing appears to be central to

In *Chiesa di Scientology della Brianza v. 2nd VAT Office of Monza*, on 25 February 1992, the First Tax Court of Monza decided:

[I]n an academic research we [the Court] found Scientology to be a prophetic-type religion as it was born from the preaching and the revelation of a charismatic founder.

...

Then we examined the doctrinal contents and ritual practice of Scientology, carried out through practices like auditing, as their initiation rite, the Naming Ceremony for the assignment of a name, etc., and came to the conclusion that what makes the religion of Scientology is not only its similarity to other religions, but above all, the fact that, while judging without any prejudice and nonetheless influenced by the western conflict between "lay" and "religious," all that is done or said in Scientology can and must find reliability within the terms of our culture only if it is considered as a religion.

On 9 December 1992, in Germany in the case of *Peter Graf v. Dianetic Stuttgart e.V.* the Stuttgart District Court ruled:

[Auditing] has its origin in the religious/philosophical view of defendant which is protected by German constitutional law and it is the focus of the spiritual/religious practice and pastoral counseling towards salvation within Scientology. Like most of the religious and ideological communities defendant considers man as a unity of body and soul which generally includes the promise of positive changes on a physical or spiritual level—as a so-called side effect—for the members who act according to the rules of defendant and who make use of his help.

The Administrative Court in Frankfurt, Germany decided, on 4 September 1990:

The classification of the plaintiff as a religious or ideological community which is confirmed by recent jurisprudence as well as in the legal expertises presented by [the Mission] cannot be objected to with the argument that the tenets of the Church of Scientology lack a dogmatically fixed “classical” creed like the Christian one nor that it lacks sufficient plausibility or seriousness. The first can be eliminated because the freedom of religion of Article 4 Constitution is not only granted to the recognized church-

es and religious communities but also other religious and ideological communities which conform to the constitutional requirements of a religious or ideological community.

The second objection neglects that the Constitution prohibits an evaluation of religion of ideology respective of its institutional personification based on subjective impression and viewpoints...

There are, in addition to these, a number of decisions and rulings confirming or upholding the religious bonafides in countries as diverse as Albania, Australia, Austria, Belgium, Canada, Costa Rica, Denmark, France, Hungary, India, Kazakhstan, New Zealand, Norway, Portugal, Russia, South Africa, Switzerland, Taiwan, the United Kingdom and the United States. These additional decisions and rulings involve matters of equal diversity, including recognition of the right to marry; income, property or VAT exemptions and, religious registration and immigration.

Copies of these court decisions and other documents are generally available.

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