

C A N A D A ' S N A T I O N A L  
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N E W S P A P E R  
**AND MAIL**

## Scientology seeks tax-receipt status

Fresh from U.S. victory, organization  
looks to Canada for charity ruling

BY JOHN SAUNDERS  
and TIMOTHY APPLEBY  
The Globe and Mail

The Church of Scientology, a 44-year-old faith based on the ideas of a dead science-fiction writer, hopes to build on a U.S. tax victory by getting recognition as a charity under Canadian law.

Among other things, it wants to issue tax receipts for donations from participants in its central rite, which features an electrical device akin to a lie detector. The device, called an E-meter, is said to detect mental trauma suffered by believers during countless lives in various galaxies over trillions of years. The service is called auditing. The suggested donation is \$256 an hour. Healing may take hundreds of hours.

### Scientology in Canada

First of two parts

With offices from Victoria to Halifax, Scientology says it has 100,000 members in Canada, but it does not disclose its revenues. Janet Laveau, the ranking Scientologist in Canada and president of the Toronto branch, said she does not know how much money the organization takes in.

Backed by its Hollywood-based parent, it applied for charitable status in this country 3½ years ago and is still engaged in confidential negotiations, mostly on paper, with Revenue Canada.

Please see *Scientology* / A6

# Scientology currently pays no

## Canadian income tax

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The application was not made public until now. Government officials are bound by law not to discuss it.

If the application succeeds, Scientology may be eligible for benefits including charity casino licences and partial refunds of the goods and services tax. It will have moved toward acceptance as a mainstream faith and away from a reputation as a mind cult. Religious groups normally are entitled to charitable registration.

The process raises tricky questions in a free country: Is this a religion, or is it an expensive self-improvement program combined with a particularly zany concept of reincarnation? Who has the right to decide? Is there any basis on which the government can refuse to recognize what a substantial number of people call their religion?

The parent Scientology organization has been in the news in the past month partly because U.S. newspapers obtained secret details of a peace treaty it reached with the U.S. Internal Revenue Service in 1993. The IRS had long considered it a profit-making business that enriched its late founder, L. Ron Hubbard, and others.

Reversing itself, the agency announced that Scientology operates for religious and charitable purposes and is tax-exempt. Scientology paid \$12.5-million (U.S.) to settle pre-1993 tax disputes and halted a barrage of lawsuits against the IRS and its officials.

Scientology's Washington lawyer, Monique Yingling, said the Canadian application followed quickly because, in the organization's view, "there is such a close relationship between the Internal Revenue Service and Revenue Canada, and the Internal Revenue Service had done such an in-depth investigation of the Church of Scientology on a worldwide basis... and, as it turns out, the criteria for registration as a charity in Canada and tax exemption in the U.S. are substantially similar."

A lawyer hired by Scientology to press its application in Ottawa does not see it quite that way.

Arthur Drache, an authority on laws governing non-profit and charitable organizations, said he warned his clients that "what is going to fly in the States won't necessarily fly in Canada" because of differences in the systems.

Although Scientology endured a major IRS inquisition, the U.S. approval is generally easier to get than Canada's, he said.

"Hey, you've got [constitutional] separation of church and state in the United States, and no bureaucrat in his right mind wants to get mired in an issue which looks at somebody's conscience. You know, you can register all sorts of strange things in the States."

Canada's 15-year-old Charter of Rights and Freedoms, which says the country "is founded upon principles that recognize the supremacy of God and the rule of law," guarantees everyone's freedom of religion "subject only to such reasonable limits prescribed by law as can be demonstrably justified in a free and democratic society."

As it happens, the Canadian Scientology organization already enjoys some of the benefits its parent recently won. It has operated for decades as a non-profit organization, a status that entails no special registration in this country. Non-profit groups simply declare that their purpose is not to make a profit. They may legally pay salaries to employees but not dividends to owners.

Scientology thus pays no Canadian income tax. Its ministers can perform marriages across much of the country.

It won a 50-per-cent property-tax exemption two years ago on its Toronto headquarters, an eight-storey building on Yonge Street. The exemption saves it about \$103,000 a year.

Unlike most churches, however, it cannot write charitable tax receipts for donations.

If it gets what it asks, the cost to the government could run to millions of dollars a year. Canadians used to be able to claim charitable donations equal to 20 per cent of their incomes for tax purposes. To spur private generosity at a time of public cutbacks, the figure was raised to 50 per cent for 1996 and to 75 per cent starting on this spring's tax returns. Big givers get about half of each donation back in tax savings.

As a charity, Scientology would have to disclose basic financial figures, something it has never done, and would be subject to federal rules on the handling of its money.

To the general public, Scientology is best known as a faith of major and minor celebrities, many of them brought in through Scientology Celebrity Centres in Hollywood and elsewhere. Actor John Travolta is one of its biggest catches.

Over the years, it has adopted a bland and vaguely Christian look. Its symbol is a stylized cross. Some ministers wear clerical collars. Recruits are exposed to the interstellar sweep of its teachings after careful initiation, although dissidents have begun to short-

circuit the process by posting some of the gaudier material on the Internet.

The Nebraska-born Mr. Hubbard, who died in 1986, wrote dozens of science-fiction, fantasy, western and horror novels. He proposed a system of amateur psychotherapy called Dianetics in 1950 and turned it into a religion in 1954, gaining the benefit of a general reluctance to second-guess people's spiritual beliefs.

He proceeded to write shelves of material on subjects as diverse as galactic wars, robot warriors, church administration, staff productivity, public relations, private investigations and ways of dealing with critics, often labelled suppressive persons, a topic on which he showed signs of paranoia.

One of his most famous rules was that enemies of Scientology could be "deprived of property or injured by a Scientologist without discipline of the Scientologist. May be tricked, sued or lied to or destroyed." It was withdrawn in 1968 as susceptible to misinterpretation, Scientology now says.

In 1992, the Toronto branch was fined \$250,000 for its role in espionage operations in the 1970s against the Ontario Attorney-General's Ministry, the Ontario Provincial Police and the Royal Canadian Mounted Police. A former Scientology official and two moles who rifled official files in search of material on the organization were fined a total of \$9,000.

This criminal conviction of a church — a rarity in legal history — was

upheld last year by the Ontario Court of Appeal. Scientology attributes past misdeeds to rogue agents of its Guardian's Office, a now-disbanded inner group created by Mr. Hubbard.

Despite its elaborate cosmology, Scientology is hobbled in its quest for recognition by an act of restraint. By its own account, its beliefs are based solely on the writings of Mr. Hubbard, who did not claim divine inspiration.

"The Church has no dogma concerning God," a Scientology handbook says. "Although Scientology affirms the existence of a Supreme Being, its practice does not include the worship of such."

This brings it up against a Revenue Canada guideline for assessing the claims of would-be religious charities. "There has to be an element of theistic worship," a government publication advises, "which means the worship of a deity or deities in the spiritual sense."

"Have they talked to any Buddhists lately?" snorted Mr. Drache, Scientology's Ottawa lawyer, noting that Buddhism, a recognized religion in Canada, focuses on a quest for spiritual perfection rather than worship of a supreme being.

Revenue Canada sees this as an exception to a general rule. Buddhism has influenced billions of people over 23 centuries. Scientology is a newly invented faith claiming a planetary total of eight million adherents, a number that cannot independently be verified.

Mr. Drache accuses government officials of trying to impose their own religious tastes. "I mean, what they're saying is: 'If it looks okay to us, we're going to register it, no matter what it is, and if it doesn't look okay to us, we're not going to register it.' The idea that they're operating under the rule of law is just nonsense."

The law itself is hard to pin down, partly because it dates from the reign of Elizabeth I.

Laird Hunter, an Edmonton lawyer in the same specialty as Mr. Drache, calls it one of the most arcane areas of legal practice. "The law in Canada regarding charities has several confusing aspects," he said, "one of which is that Revenue Canada administers a code under the Income Tax Act, but relies on a common-law test of charity."

This leads lawyers to study centuries of British court decisions interpreting the Law of Charitable Uses, 1601, also known as the Statute of Elizabeth. It is not much help, being content to list specific 17th-century causes including the maintenance of maimed soldiers, the repair of churches and the marriage of poor maids.

Even so, the courts have concluded that the advancement of religion is a charitable purpose. What remains in dispute is the definition of religion.

Why is the Scientology application taking so long? In a typical year, Revenue Canada gets about 5,000 applications for charitable registration and

accepts about 3,000.

Mr. Drache, a former Finance Department official, is at least the second lawyer Scientology has hired to try to push its bid through the bureaucracy. "This is a real hot potato," he said, "and I wouldn't be surprised to see to-ing and fro-ing for an extended period of time. You've got to understand the process."

While the two sides dicker about whether Revenue Canada will accept the application, he said, they are marshalling their cases for battle in the Federal Court of Appeal if it is rejected. "There are no witnesses at the Federal Court of Appeal, there's only documentation. The entire Revenue Canada file would then become the evidence," which means that Revenue Canada is asking a lot of questions and Scientology is being very careful in its answers.

"I'm going by memory, but I think that there were something like 212 questions — factual questions, questions about doctrine, all sorts of things, ranging all over the lot. Basically Revenue said: 'Go away and answer these questions, and then we'll talk.' The Church of Scientology is that kind of hierarchy that they just don't say to somebody: 'Here, answer the questions and send it in.' The answers get vetted *ad infinitum* . . . and what that all translates into is a very long, drawn-out process."

Revenue Canada officials will not comment on the application. Theology aside, a range of things may be under consideration, including the organization's financial relationship with its U.S. parent, its checkered legal history and its fierce public campaigns against the "criminal acts and human rights abuses" of psychiatry, a profession whose members compete with and sometimes criticize Scientology.

Even if the application is approved, it is not clear Scientology will be able to write tax receipts for donations collected when people receive its electrically assisted therapy. The government would have to decide whether these sums are general contributions (comparable to money in the collection plate) or fees paid for a service.

Carl Juneau, a lawyer in Revenue Canada's charities division, said there can be no receipt or tax deduction in the case of fees for service. "The issue came up a couple of years ago as to whether a church could deliver a receipt for a mass said on behalf of a particular deceased person, and the answer is no, because it's a fee for a service rendered."

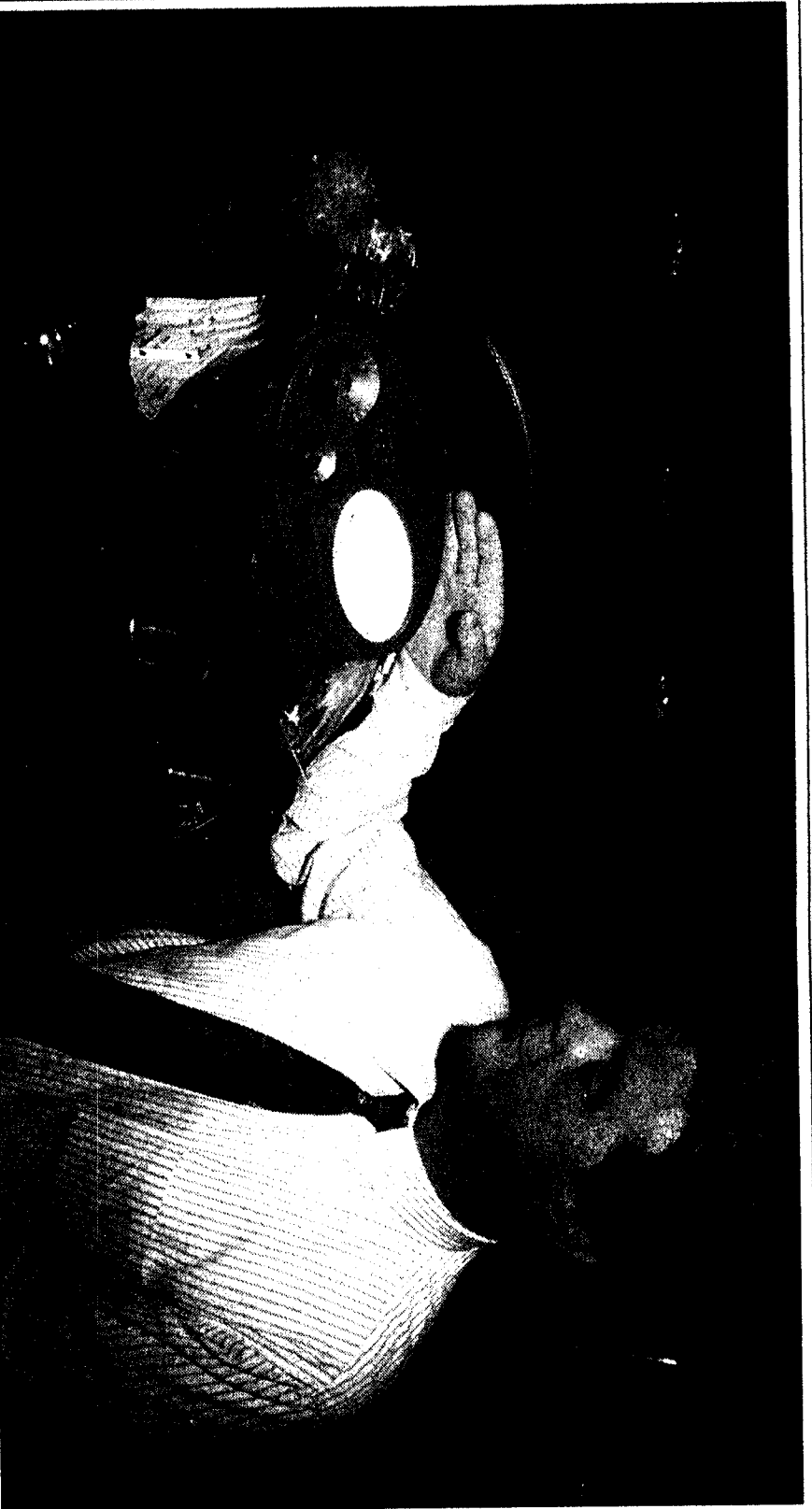
Scientologists would not be happy with such an answer, which could lead to another court battle. In the United States, they have the right to issue tax receipts for the auditing procedure. Mr. Drache said he has no opinion on whether they are entitled to do so under Canadian law.

Ms. Laveau, the Toronto Scientology leader, said money is not the main issue. "What the church gains out of acceptance of our charitable application is basically equal treatment. There is no financial gain [for the church]. It's a gain for our members."

Professional skeptic Mike Kropfeld, who heads a non-denominational group called InfoCult in Montreal, said it would also be a propaganda coup.

"One of the things I think they would do with this is use it internationally, tell the world that after years of problems, now the government of Canada has taken an official position of recognizing Scientology."

**NEXT: Battles in cyberspace**



Toronto Scientologyist George Baillie demonstrates the workings of the E-meter, a device for measuring small electric currents connected to a pair of metal tubes or, in earlier models, soup cans. Believers grasp the tubes during therapy. According to Scientology, the meter shows "changes in the mental masses of the mind" indicating painful memories, often from past lives. It can also function as a simple lie detector, responding to sweat on the palms and tightness of grip.

(EDWARD REGAN/The Globe and Mail)

### Case 38

What do people learn in Scientology therapy? The following is a chapter entitled Case 38 from L. Ron Hubbard's *Have You Lived Before This Life?*, a \$45 book sold at Scientology churches. It recounts past-life experiences recalled by believers with the aid of an E-meter, a device akin to a lie detector.

This incident began 17,543 years ago on a "space command" post on Earth. I had the idea that I could go to Mars incognito to learn how they handled disorder. The government warned me, but finally gave me unwilling assistance and transport to Mars and through the protective field of force to its surface. On landing I was immediately surrounded and

interrogated by Martian automatons who recognized me instantly because I did not broadcast the same vibrations.

I was taken to a massive hall with insulated walls, where I was seated in front of a gray-green curtain and bombarded with particles which caused confusion. Then I was immediately transferred to a cigar-shaped metal holder and whirled around rapidly to further increase my confusion. At the same time I was told that if I ever did anything or remembered any of this I'd get "zapped," i.e., hammered, again. At the end I felt I was just a heavy little object with practically no life at all. After elementary and technical school I was given a metal body fitted with every conceivable electronic gadget and put as a solitary observer on a space outpost.

When the monotony of the robot life began to bore me I began to give all my reports a double meaning to amuse myself. Without warning my replacement arrived and I was told to join the "Reserve." When I arrived at the barracks two official automatons came out, turned me around, opened my back and began ripping out all my apparatus, the flexes from my legs, the batteries from my stomach, the computers from my body. Then they threw my empty shell of a body on a scrap heap.

I remained in the right lobe of my head, while my body rusted and disintegrated. When the head disintegrated I found myself outside the body. I hung around for a long while but finally decided I could leave, and I reported back to "space command."

# Web not helping Scientology

Cyberspace exposure of galactic ruler  
counters group's bid to shed cult image

BY TIMOTHY APPELBY  
and JOHN SAUNDERS  
The Globe and Mail

TORONTO — The remarkable tale of Xenu and the volcanoes is echoing across the anarchic Internet. Scientology is not pleased.

In the 44 years since U.S. science-fiction writer L. Ron Hubbard set up the nucleus of what would become a multinational organization, the group's inner teachings have been cloaked in secrecy, revealed only to a few adepts and protected by formidable copyright laws.

Premature exposure to the esoteric material could prove hazardous, the organization warns.

But in a fashion that might astonish Mr. Hubbard, who died in 1986, cyberspace has changed everything.

Amid galaxies of Scientology-related material, much of it hostile to the Hollywood-based organization, numerous Web sites are devoted to what Scientology regards as its most sacred texts.

Atop the list is the saga of the galactic ruler Xenu, whose act of mass murder millions of years ago, Scientologists believe, is a key source of mankind's difficulties.

It seems doubtful that such beliefs will affect the groups' current application with Revenue Canada for charitable status as a religion. People, after all, may believe what they wish.

But in an era when Scientology is anxious to shed a cultish image and secure mainstream recognition as a religion, Xenu and his ilk could prove a liability.

"Cyberspace is an enormous problem for Scientology," said Stephen Kent, a University of Alberta sociologist who has spent years examining the group. "Opponents around the world share information quickly and often humorously."

They do it with cartoons, anecdotes and essays that mock Mr. Hubbard's credentials and the organization's claim of eight million adherents. There are court judgments. There are defectors' accounts. There are ostensibly top-secret internal directives from Mr. Hubbard, impossible to verify.

And there is the legend of Xenu (sometimes called Xemu), to which only those at very advanced stages of Scientology instruction are privy.

Xenu goes unmentioned in Scientology's publicly distributed leaflets and magazines. Indeed, the group says it has filed five violation-of-copyright lawsuits to thwart the posting of confidential material on the World Wide Web, with two successes so far.

As well, Scientology officials have more than once secured U.S. court orders permitting them to seize their foes' computers. Scientology cites the U.S. Uniform Trade Secrets Act, which prohibits the dissemination of material that "derives independent economic value, actual or potential, from being generally known to the public."

Last year, an amendment to the U.S. Copyright Act toughened the penalties for infringements, a move in which Scientology says it was instrumental.

Toronto Scientology president Janet Laveau said: "This is out-of-context materials that have been taken and twisted and perverted. ... What they are putting out is incorrect information. ... The real materials are not open to the general public. They are considered to be some of the sacred materials of the church.

"It would be a little bit like taking a parable from the Bible and altering that and then saying, 'This is what all Christians are about, this is what all Christians believe.'"

It is not just dissidents who post Scientology material on the Web. Last month, The Wall Street Journal printed a story about a confidential Scientology tax deal with the U.S. government and provided extra information through its Internet edition.

"That was appalling, horrendous," said Rev. Al Buttnor, a Toronto Scientology minister. "What is the fanatical interest with a minority religion?"

But the Internet, where anyone can say anything, and say it to an unknown audience, is not where the

the cover of the Scientology primer *Di-anetics: The Modern Science of Mental Health*.) The victims' spirits gathered in clusters and attached themselves to humans, whom they haunt to this day.

On the Internet, there is much discussion of Xenu and these parasitic spirits ("body thetans") and whether they can be removed by Scientology procedures that involve re-experiencing the explosions that turned the volcanoes into cauldrons of fire.

"Stop cruelty to body thetans now," one of the satirical Web sites urges. "They are extremely cheap, requiring no food, and can be taken anywhere, hence no kenneling bills or quarantine. They leave no unsightly mess on the carpet and are extremely loyal, staying with their host for lifetime after lifetime."

Despite their warnings about unauthorized material, Ms. Laveau and her colleagues do not disavow the Xenu legend, nor suggest it is no longer taught. Scientology doctrine is based exclusively on the writings of the late Mr. Hubbard and does not change, Mr. Buttnor said. "If it gets modified, it doesn't work. So we want

to keep it pure."

It is not clear how much of the inner lore has been absorbed by Scientology's most famous adherents, such as actors John Travolta, Tom Cruise and Nicole Kidman.

Canadian content over the years has included actress Karen Black and talk-show personality Dini Petty, who quit the organization in the mid-eighties, concluding that it had become "pretty much money-oriented," she said in an interview.

Some of those figures have lent their names to the cause. But there are now many other voices to be heard, as the Internet relays not just text, but interviews, critical statements and radio and television programs.

"Scientology opponents are making constant use of real audio," Prof. Kent said. "People transfer audio sounds into digital bits that then get posted, downloaded, and played back on people's computers."

Scientology, for its part, has its own network of Web sites. But its enthusiasm for the Net seems muted.

"Cyberspace poses problems for everyone," Ms. Laveau said. "It's such a powerful medium. If it's used responsibly, it's such a wonderful tool."

She and other Scientology officials urge great caution in believing what their critics dispatch into cyberspace.

## Scientology in Canada

Second of two parts

Xenu legend got its first large airing. It got it in the pages of the Los Angeles Times 12 years ago during a lawsuit in which a former Scientologist claimed that the organization promised him enhanced intelligence and business success if he took costly training.

When the court file was opened briefly for public inspection, Scientologists tried to stop outsiders from seeing it by swarming the courthouse, lining up at wickets and swamping clerks with requests for copies. But the Times got a look at the disputed documents.

It said they suggested that many human ills date from an atrocity 75 million years ago while Earth was part of an overcrowded confederation ruled by Xenu.

The tyrant solved the population problem by rounding up excess beings, transporting them to volcanoes on Earth and dropping hydrogen bombs on them. (An erupting volcano graces

At Scientology's U.S. headquarters, spokeswoman Karin Pouw said: "On the volcanoes, et cetera, there is the mythology on one hand and there is religious practice, belief and theology on the other. The two are distinct, and please do not mix them."

Does she believe the story of Xenu and the volcanoes? "That is not really something I will answer," she said.

Some other Web sites, whose source is unclear, take aim at some of Scientology's more prominent critics, posting their photographs in a rogue's gallery, along with a range of defamatory comments.

Meanwhile, the organization's authorized sites offer material covering Scientology's drug-treatment programs, its work inside prisons, its vilification of conventional psychiatry and Mr. Hubbard's numerous science-fiction publications.

Mr. Hubbard and his achievements are described and praised at great length. Yet for the Scientology critics, there is scant distinction between his novels and his doctrines.

"This is all utterly Hubbard's invention — completely," said defector Gerry Armstrong, who tells of spending years as the founder's legal officer aboard the Scientology ship Apollo.

Mr. Armstrong, high on the organization's list of enemies, fled to British Columbia, he says, because of harassment from the group.

"But you have to understand the tremendous controls that are put on people. If you have even a doubt about Scientology, that doubt gets completely suppressed. You certainly cannot talk to anyone about those doubts. The goal is domination and control. What makes a Scientologist a Scientologist is unswerving obedience."

If so, that would explain Scientology's warnings about what it terms "the promise and the perils" of cyberspace.

"While millions visit the online world for information, enjoyment and services, an unscrupulous few furnish it with a dark side," one official Scientology message warns. "Privacy invasions, lawlessness, intolerance and theft. They could ruin cyberspace for everybody."

**Last in a series**

#### Related Web site

[www.scientology.org](http://www.scientology.org)  
[www.ironhubbard.org/lrhome.htm](http://www.ironhubbard.org/lrhome.htm)  
[www.bridgepub.com](http://www.bridgepub.com)  
[www.factnet.org/Scientology/dianetics.html](http://www.factnet.org/Scientology/dianetics.html)  
[www.rickross.com/reference/Scien20.html](http://www.rickross.com/reference/Scien20.html)  
[www.xenu.net](http://www.xenu.net)

### Scientology doctrine: The short version

Here are some basic teachings of Scientology, condensed and paraphrased by The Globe and Mail:

Trillions of years ago, we were spirits — thetans — living in a void. We were very powerful, practically immortal and bored. We adopted bodies for amusement. Nowadays, most of us think we are bodies. Scientology is the way to freedom from that delusion. The way is not easy.

We must retrieve and overcome painful memories of lives marred by galactic wars, planetary invasions, enslavements of populations, brutal

tyrannies, systematic torture and other unpleasantness. We will do this with the help of an electrical device called an E-meter, which responds to thought and guides us to areas of trauma.

The is no shortage of trauma. Before we reached Earth, our human bodies climbed their own grim ladder of evolution, experiencing much pain, which we will remember. We will remember past lives in historical settings and bad times in the womb. We will transcend the flesh. Our true selves, invisible thetans, are not confined to the body, and often control it from three feet behind the head.



Toronto Scientology president Janet Laveau says the group's foes are putting out incorrect information on the Internet. She is shown with Scientology's Rev. Al Buttner, centre, and veteran spokesman for the organization, Earl Smith.

(EDWARD HEGAN/The Globe and Mail)

BY HEBER C. JENTZSCH  
Los Angeles

THE facts that prompted The Globe and Mail's recent articles on Scientology (Jan. 19, 20) were simple. The Church of Scientology, a religious organization with more than 3,200 churches, missions and groups and eight million members all over the world, has applied for official recognition of its charitable status in Canada.

How could anything so straightforward turn into so bizarre a pair of articles as appeared in these pages? After all, nobody who read those articles will be any the wiser about the beliefs and practices of Scientology, which form the basis of the Church's application. So what's the point?

Of course, you could say that all religions hold unique beliefs, and simply leave it at that. For example, Hindus believe that cows must be treated as holy animals, that monkeys are sacred and that some plants may be addressed with prayers. It is easy for a non-Christian to smile at the Virgin birth, or the celebration of the Eucharist, wherein Catholics hold that the priest performs a miracle by turning wine and bread into the blood and body of Christ.

But the problem with The Globe's articles runs deeper. Rather than a mere misrepresentation of Scientology, what was portrayed by The Globe's reporters left readers with no sense of the religion's true nature. Seeking to satisfy the perennial media craving for controversy, they sought misleading interpretations of "Scientology doctrine" but ignored the extensive and accurate materials the Church had provided them with.

At the root of the problem were the sources consulted by the newspaper. One was an émigré who has been ordered by the courts to pay \$650,000 for his violations of the Church's rights. When he contravened further court orders, he was held in contempt and sentenced to jail. Now he is in Canada, not for the imaginary reason he gave The Globe's reporters but because he fled the United States to avoid his jail sentence.

The Globe made use of a miscellaneous collection of postings gathered by sweeping through the Internet — messages written by individuals who make no secret of their hostility to Scientology. Not only that, those same individuals form a small clique that has banded together to give moral support to copyright infringers, who have lost every time they have faced the test of justice and now are enjoined by the courts.

Now, if you were not a Catholic and wanted to find out about Catholicism, who would you ask? An avowed critic of Catholicism who is on the run because of an outstanding arrest warrant for multiple contempt citations? A handful of copyright violators and their cohorts?

No. You would ask a Catholic from whom you could expect accurate and untainted information about the religion.

## FEEDBACK / *Scientology 'is a religious philosophy in the most profound sense of the word.'*

The Church of Scientology deserves no less. And so do The Globe's readers.

FOUNDED on principles of the mind and life discovered by L. Ron Hubbard, Scientology defies easy comparison or categorization. It follows a religious tradition that is at least 10,000 years old, yet what it ultimately represents is new.

The word "Scientology" comes from the Latin *scio*, which means "knowing in the fullest sense of the word," and the Greek word *logos*, meaning "study of." Scientology literally means "knowing how to know." The subject encompasses more than 500,000 pages of writings, nearly 3,000 recorded public lectures and more than 100 films.

Scientology comprises a body of knowledge that extends from certain fundamental truths. Prime among these are that man is a spiritual being; that his experience extends well beyond a single lifetime; and that his capabilities are unlimited, even if not currently realized.

Scientology further holds man to be basically good. It is a religious philosophy in the most profound sense of the word, for it is concerned with no less than the full rehabilitation of man's innate spiritual self: his capabilities, his awareness and his certainty of his own immortality.

The primary means by which Scientology's basic truths are applied to the rehabilitation of the human spirit is called "auditing." It is the central practice of Scientology, and it is delivered by an auditor, "one who listens."

One could imagine something that has been troubling all one's life — a feeling or attitude or experience. Then one could imagine sitting with an auditor and being asked an exact question, the right question that enables one to suddenly, instantly, see

the truth of this situation, the real source of it. This is what auditing is, and the result is revelatory: tremendous relief, understanding, a sense of freedom, the ability to see everything more clearly, an increased awareness.

The other fundamental practice of Scientology is training — the study of the materials of Scientology. Many courses are available and a person can use the truths found in Scientology to accomplish the purpose of improving conditions in any area of life.

Mr. Hubbard believed that philosophy is of little use locked away in libraries and aloof halls of learning. Hence in Scientology we find a religion that is far from theoretical; rather, it is a practical religion for use in improving life and achieving spiritual freedom and certainty of one's immortality.

Scientology's *bona fides* has been well-established for decades. Not only is it fully and officially recognized as a religion in provinces throughout Canada, but more than 30 of the world's foremost religious experts, including Dr. Bryan Wilson of Oxford University and Prof. M. Darrol Bryant of the University of Waterloo, have independently held the same.

There is also an extensive list of judicial and governmental recognitions of Scientology. In the opinion of Australia's highest court, Scientology is "irresistibly" a religion entitled to tax exemption. Last year, the Italian Supreme Court again affirmed that Scientology is beyond doubt a religion.

Even more significant than court rulings was the U.S. Internal Revenue Service's recognition of the Church in October, 1993. The IRS itself said that its examination of the Church of Scientology's policies and practices was the most thorough and extensive it had ever conducted of an exempt organization in its history. Its unequivocal conclu-

sion was that the Church of Scientology is "organized and operated exclusively for religious and charitable purposes."

In addition to founding a religion, L. Ron Hubbard also made breakthroughs in education, drug rehabilitation and criminal reform. What went unmentioned by The Globe is that his discoveries and the methods he developed in these fields are today used with great success in Canada and around the world. Narconon has been hailed as the most effective drug-rehabilitation program available; Criminon restores self-respect to criminals and puts them on the road to a new life; Mr. Hubbard's educational breakthroughs have been used to solve illiteracy, helping millions to gain the precious ability to study and learn. Many Scientologists invest their time and support in these programs.

Throughout Canada, Church members help to conduct annual toy drives for underprivileged youths and residents of day-care centres. Members of the Church also raise money for local charities, such as the Cerebral Palsy Association.

THE aims and activities of Scientology find much in common with older religions. Through Scientology, individuals have achieved the long-sought religious goals of knowing one's potential and the attainment of spiritual freedom. The Church's social programs have further aided millions, both Scientologists and non-Scientologists, to lead better and happier lives.

The true foundation upon which all this lies is the workability of Scientology. For its part, the Church will continue to make the benefits of the Scientology religion available to everyone who wants them. And, as we enter the 21st century, the vision of a better world for all men will grow ever more attainable.

Rev. Heber C. Jentzsch is president of the California-based Church of Scientology International.

# The principles on which Scientology is based

## Commentary

The Globe and Mail, Tuesday, January 27, 1998

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