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# "The Special Role of the Apostle Autocephalous Orthodox Church of Georgia in the History of Georgia" as the basis for exclusive exemptions and privileges - Case Law of the Constitutional Court of Georgia

Between 2015-2018, the Constitutional Court of Georgia considered two cases with respect to religious organizations' Right on Equality and Non-discrimination. The Respondent Party, the Parliament of Georgia, as one of its arguments, indicated that alleged different treatment - exemptions and privileges granted exclusively to the Orthodox Church of Georgia, was justified by the 'Special Role of the Orthodox Church of Georgia in the History of Georgia'. In connection with that argument, the Court made valuable interpretations, in particular, whether and to what extent the special role of a religious institution in the historical past of country can be used to pursue an aim to create the privileged status for it in the present days. The present article considers this very issue from the perspective of the Constitutional Court of Georgia's Case Law.

Keywords: The religious organizations' Right on Equality and Non-discrimination; Special Role of the Orthodox Church of Georgia in the History of Georgia; the Case Law of the Constitutional Court of Georgia on the Freedom of Religion and Belief. During 2015 and 2016, several religious organizations, registered in Georgia, lodged two constitutional claims to the Constitutional Court of Georgia. The Claimants appealed exclusive exemptions and privileges granted to the Apostle Autocephalous Orthodox Church of Georgia (hereinafter: the Orthodox Church of Georgia) by the separate provisions of the Tax Code of Georgia and the Law of Georgia on State Property, with respect to Article 14 (Right of Equality Before Law) and Article 21 (Right of Property) of the Constitution of Georgia. The claim, related with the Right of Property and the Advantages established in this field, the Court declared ill-founded on merits of the Right of Property and, therefore, both claims were admitted for consideration with respect to Discrimination and the Right of Equality.

During the hearing, the Claimants' Party stated that their impugned treatment was unequal and, correspondingly, discriminatory with regard to the all other registered religious organizations (not only to the Claimants), as compared with the Orthodox Church of Georgia. In this regard, the Respondent Party, the Parliament of Georgia, as one of its arguments, indicated that the alleged different treatment was justified by the 'Special Role of the Orthodox Church of Georgia in the history of Georgia'. It also noted that this 'Special Role' was safeguarded by the Constitution of Georgia and the Constitutional Agreement between the state of Georgia and the Apostle Autocephalous Orthodox Church of Georgia (hereinafter: the Constitutional Agreement). In connection with that argument, the Court made precious interpretations, in particular, whether the special role of a religious institution, in this case, of the Orthodox Church of Georgia, in the history of country can pursue an aim to create the privileged status for it in the present, in relation to the impugned provisions. Furthermore, whether a special role in the history of a country can be the basis for the different status of religious organizations and, thus, for the privileged legal status for one of them.

The intention of the present article is to consider this very issue and analyze the special role of the Orthodox Church of Georgia in the history of Georgia and Its Exclusive Advantages and Privileges following from this Special Role, from the perspective of the Constitutional Court of Georgia's Case Law.

# Facts

The Constitutional Court of Georgia, for the first time in its practice, considered the Constitutional provision: '*The Special Role of the Apostle Autocephalous Orthodox Church of Georgia in the History of Georgia' (article 9)*, as the basis of the latest's

privileged positions. While relying on this provision was not the only argument of the respondent party, it was still a subject of considerable reasoning and, therefore, the valuable definitions of the Court.

According to the article 9 of the Constitution of Georgia: 'The state shall declare complete freedom of belief and religion, as well as shall recognize the special role of the Apostle Autocephalous Orthodox Church of Georgia in the history of Georgia and its independence from the state." We must mention that in the course of the Court hearings, this provision was provided in Article 9 of the Constitution of Georgia. Following the completion of the constitutional reform in parallel with the Court hearings, the above-mentioned provision is given by minor changes in Article 8 of the new edition of the Constitution of Georgia - the relationship between the State and Georgian Apostolic Autocephalous Orthodox Church – "With the freedom of belief and religion the state recognizes the special role of the Apostle Autocephalous Orthodox Church of Georgia in the history of Georgia and its independence from the state." Consequently, the text will be used in the textual numbering (Article 9) and the above-quoted contents before the Constitutional Amendment of 2018.

Since this article focuses on this very provision of the Constitution of Georgia and the reasoning regarding it. While this aritcle focuses on just one aspect of these cases, as there is a risk that the proposed analysis will be less understandable in the case of incomplete information. Therefore, it is advisable to briefly outline important factual circumstances related to these cases and later go back to this issue.

In the first Case - Claim N671, (hereafter 'Case N1/2/671') which was lodged to the Constitutional Court of Georgia on October 9, 2015, the Claimants were the following religious associations: Evangelical-Baptist Church of Georgia; Word of Life Church of Georgia; Church of Christ; Pentecostal Church of Georgia; Trans-Caucasian Union of Seventh-Day Adventist Church; Caucasus Apostolic Administration of Latin Rite Catholics; Georgian Muslims Union and Holy Trinity Church. The Respondent was the Parliament of Georgia.

The Claimants requested to find provisions of the Tax Code of Georgia, which granted exclusive tax exemptions (exemptions from the value-added tax (VAT), income tax, and property tax) to the Georgian Orthodox Church, unconstitutional. The Claimant association considered that it was discriminatory with regard to them (and the all other registered religious organizations), as compared with the Orthodox Church of Georgia. In particular, it was appealed: a) the constitutionality of the words of subparagraph "d" of paragraph 1 of Article 99 of the Tax Code of Georgia – *'by the Patriarchate of Geor*-

*gia*', subparagraph "f" of paragraph 1 of Article 168 of the Tax Code of Georgia – 'by *the Patriarchate of Georgia*' and subparagraph "b" of paragraph 2 of Article 168 of the Tax Code of Georgia – 'under commission by the Patriarchate of Georgia', in relation to the Article 14 of the Constitution of Georgia (The Right of Equality Before the Law); b) The constitutionality of the normative content of the words of subparagraph "e" of paragraph 1 of Article 206 of the Tax Code of Georgia – 'except the land', which concerns to the religious organizations, in relation to Article 14 of the Constitution of Georgia (The Right of Equality Before the Law).

The Constitutional Claim was assigned to the First Board of the Constitutional Court of Georgia for ruling on the admission of the case for consideration on merits. The Executive session of the First Board of the Constitutional Court with an oral hearing was held on December 23, 2016, and February 11, 2017. The Court admitted the Claim for consideration on merits in the part disputing Constitutionality of the words of sub-paragraph "b" of paragraph 2 of Article 168 of the Tax Code of Georgia – *'under commission by the Patriarchate of Georgia'*, in relation to Article 14 of the Constitution of Georgia. In relation to the remaining parts of the claim, the Court explained that a systemic analysis of the Tax Code of Georgia states that the taxation benefits appealed are equally distributed to all registered religious associations and therefore equality before the law is not violated. (The Recording Notice N1/2/671)

The Constitutional Court of Georgia satisfied the constitutional claim and ruled:

'With respect to Article 14 of the Constitution of Georgia, the normative content of the words of the subparagraph "b" of paragraph 2 of Article 168 of the Tax Code of Georgia – "under commission by the Patriarchate of Georgia", which exempts from VAT without the right of deduction construction, restoration and painting of churches exclusively under commission by the Patriarchate of Georgia', is recognized as unconstitutional.' (Case N1/2/671)

In the second Case - Claim N811, (hereafter 'Case N1/1/811') which was lodged in the Constitutional Court of Georgia on February 6, 2016, the Claimants were the following religious associations: Evangelical-Baptist Church of Georgia; Evangelical-Lutheran Church of Georgia; The Highest Administration of all Muslims of Georgia; The Redeemed Christian Church of God in Georgia; Pentecostal Church of Georgia. The Respondent was the Parliament of Georgia.

The Claimants requested to find provisions of the Law of Georgia on State Property, which granted exclusive privileges (the right to acquire the state property and the right

to the privatization of a state-owned agricultural land plot, free of charge) to the Georgian Orthodox Church, unconstitutional. The Claimant association considered that it was discriminatory with regard to them (and the all other registered religious organizations), as compared with the Orthodox Church of Georgia. In particular, it sought to appeal: a) the constitutionality of the words of the paragraph 1 of Article 3 of the Law of Georgia on State Property – *'legal entity under private law'*, in relation to the 1-st and 2-nd paragraphs of Article 21 of the Constitution of Georgia (The Right of Property); b) The constitutionality of the words of paragraph 2 of Article 3 of the Law of Georgia on State Property – *'legal entity under private law'*, *'for a fee'*, *'free of charge'*, paragraph 5 of Article 3 of the Law of Georgia on State Property – *'legal entity under private law'*, *'for a fee'*, *'free of charge'*, paragraph 5 of Article 3 of the Law of Georgia on State Property – *'legal entity under private law'* and paragraph 1 of Article 63 of the Law of Georgia on State Property – *'the Georgian Apostolic Autocephalous Orthodox'*, in relation to Article 14 (equality before the law) and to the 1-st and 2-nd paragraphs of Article 21 (The Right of Property) of the Constitution of Georgia.

This Constitutional Claim was assigned to the First Board of the Constitutional Court of Georgia for ruling on the admission of the case for consideration on merits. The Executive session of the First Board of the Constitutional Court without an oral hearing was held on February 6, 2017. The Court admitted the Claim for consideration on merits in the part disputing Constitutionality of the words of paragraph 1 of Article 63 of the Law of Georgia on State Property – *'the Georgian Apostolic Autocephalous Orthodox'*, in relation to Article 14 (equality before the law) of the Constitution of Georgia. In relation to the remaining parts of the claim, the Court noted that the arguments submitted by the Claimants were based on the wrong understanding of the impugned norms and the complaints were not properly substantiated. (The Recording Notice N1/1/811)

The Constitutional Court of Georgia satisfied the constitutional claim and ruled:

'With respect to Article 14 of the Constitution of Georgia, the normative content of the words of the paragraph 1 of Article 63 of the Law of Georgia on State Property - "the Georgian Apostolic Autocephalous Orthodox", which grants the right to transfer of title to state property free of charge exclusively to the Georgian Apostolic Autocephalous Orthodox Church, is recognized as unconstitutional.' (Case N1/1/811)

'Recognition of the Special Role of the Apostle Autocephalous Orthodox Church of Georgia in the History of Georgia', as the legitimate aim of the impugned norms

As we already mentioned above, the respondent party of the cited cases, the Parliament of Georgia, named the promotion of the special relationship between the State and the Orthodox Church, as the legitimate aim of the impugned norms. In particular, the recognition, protection and strengthening of the Special Role of the Apostolic Autocephalous Orthodox Church of Georgia in the History of Georgia, declared by the article 9 of the Constitution of Georgia and the fulfillment of the normative framework considered by the Constitutional Agreement concluded with the Georgian Orthodox Church, on the basis of the same Article. (Case N1/2/671 § 28 and Case N1/1/811 § 13)

With regard to the given argument, the Claimant Party stated that the Constitutional provision – 'the State shall recognize the special role of the Apostle Autocephalous Orthodox Church of Georgia in the history of Georgia', which the Respondent Party named as the legitimate aim of the impugned norms, is definitely declaratory and its mere goal is to appreciate the past, as genuine fact, and therefore, it does not create any obligations for the state in the present reality. (Case N1/2/671 § 9 and Case N1/1/811 § 10)

Thus, before the Court, the necessity of explaining the Constitutional Provision has arisen. In relation to this task, the Court, first of all, explained that the Constitution of Georgia has the effect of direct action and its normative force does not depend on the representation of the constitutional provisions in subordinate legal acts. Nevertheless, it is necessary to adapt legislative regulations properly to the full implementation of the Constitutional requirements. Nevertheless, the appropriate settlement of the legislative regulations is necessary for the full implementation of the Constitutional requirements. Consequently, the purpose of the impugned norms to enforce constitution-al requirement is undoubtedly valuable legal good. According to this explanation, the Court accepted this argument - the implementation of the Constitutional requirements, provided by the Respondent Party and made the main object of its assessment the compliance of the impugned norms with given Constitutional requirements.

The Court reemphasized that it does not stand before the need for an exhaustive explanation of the requirements set out in the cited Article of the Constitution and its reasoning addresses to the definition of the constitutional provision of the Recognition of the Special Role of the Orthodox Church of Georgia, in the mere context of the Cases in question. (Case N1/2/671 § 29 and Case N1/1/811 § 16). Thus, the Court restricted its interest to the context of the cases in question and avoided the general definition of the constitutional provision.

Nevertheless, the Court noted that the entry of paragraph 1 of Article 9 of the Constitution of Georgia has autonomous significance in its recognition of the Special Role of the Georgian Orthodox Church in the History of Georgia and does not expire within the circumstances directly specified in the Constitution. This entry itself is a site for some different interpretations. For example, the Constitution does not require concluding a Constitutional Agreement with other religious organizations. Consequently, the requirements of the constitution will be preserved if the Constitutional Agreement will not be concluded with representatives of different religious confessions. The Court, therefore, considered the provision of the Constitution of Georgia, which recognizes that 'the Role of the Orthodox Church of Georgia in the History of the Country', not only the entry with mere declaratory nature but directly sanctioned it as the legitimate aim for a certain differentiated condition, in particular, for the conclusion of the Constitutional Agreement exclusively with the Georgian Orthodox Church.

According to the established approach, the Court continued the assessment of the argument presented by the Respondent Party in the context of disputed issues. Particularly, it made the object of consideration whether the impugned norms served the implementation of the Constitutional requirements, in other words, whether the exemptions and privileges, in question, ensures 'the Special Role of the Orthodox Church of Georgia in the History of Georgia'. In this regard, the Court followed an approach, according to which the recognition of the Special Role of the Orthodox Church of Georgia is directly related to its contribution in the past and cannot serve to the aim of creating such privileged legal status for Orthodox Christian Religion in the present days, which is not connected directly to its contributions in the past, hence, the contributions cannot be considered as the legitimate basis for the privileges, in question:

'The recognition of the Special Role of the Church is related to its contribution in the historical past and does not serve to the creation of a privileged legal position for the Orthodox Christian religion in the present days. The contribution in the historical past cannot be considered as the legitimate source of the privileges. The differentiation and creation of a privileged legal position for the Church is not and shall not be the aim of the Constitution. In addition, the Court did not exclude the legitimacy of differentiations in some cases when a measure of support will be objectively and rationally related to the historical merits of the Church and the specific historical circumstances.' (Case N1/2/671 § 35)

Thus, the Court accepted the position of the Claimant Party, and with regards to the Respondent Party, noted that it could not provide a valid arguments that would make credible that the privileges granted by the impugned norms are not an end in itself, but followed from the recognition of the historical merits of the Georgian Orthodox Church, related to the historical circumstances and legal consequence of them. For example, the right to acquire the state property by direct sale and the right to the privatization of a state-owned agricultural land plot, free of charge, shall be entitled to any state property and are not pledged by any historical circumstances. As regards to the Tax Exceptions, the Court relying upon the same logic noted that the benefits, in question, are connected to the legal relations started after the implementation of the given norms and accordingly, the granting the privileged position to the Orthodox Church of Georgia has not solid and inevitable connection with the historical merits of the Church but represents the goodwill of the State.

Consequently, based on the arguments submitted by the Respondent Party, the Court considered that paragraph 1 of Article 9 of the Constitution of Georgia does not require differentiation of legal nature, in question. Since the differentiation provided by the impugned norms does not have a rational connection with the legitimate aims suggested by the Respondent Party, it shall be recognized as discriminatory and therefore, unconstitutional in respect with Article 14 of the Constitution of Georgia.

'Recognition of the Special Role of the Apostle Autocephalous Orthodox Church of Georgia in the History of Georgia', as the basis for concluding a Constitutional Agreement

According to the Court's explanation, in general, 'the Recognition of the Special Role of the Georgian Orthodox Church in the History of Georgia', declared by the Constitution of Georgia, is not a direct foundation for granting privileges and exclusive rights to the latter. In particular, this Constitutional provision cannot be the legitimate source for granting such privileged legal status to the Georgian Orthodox Church in present days, which is connected with its contribution in the past. More specifically, relying on this logic, the Court has indicated in both cases that the differentiation established by the impugned norms, which is preferential and privileged position for the Georgian Orthodox Church as compared with other religious organizations, does not derive from its 'Special Historical Role' and is not in rational connection with the legitimate aim, suggested by the Respondent Party:

'An analysis of the relevant Constitutional provisions approves that the differentiation defined by the impugned norm does not represent the requirement of the Constitution of Georgia. It does not derive from the provision of Article 9 of the Constitution on the special role of the Orthodox Church in the history of Georgia. The impugned norm does not have a rational connection with the legitimate aim as suggested by the Respondent Party; it establishes such different treatment on religious grounds, which do not have sufficient objective and reasonable justification.' (Case N1/1/811 § 28)

Consequently, it is clear, that the court's approach implies that the differentiated condition based on the 'Recognition of the Special Role in the History' can only be justified in situations where the differentiation is directly and substantially associated with the merits of the past, is derived from it and has a rational connection with it.

Nevertheless, the Court also noted that the 'Special Historical Role' of the Georgian Orthodox Church recognized by the Georgian Constitution is fair justification for concluding the Constitutional Agreement exclusively with this religious organization:

'According to paragraph 1 of Article 9 of the Constitution of Georgia, "The state shall declare complete freedom of belief and religion, as well as shall recognize the special role of the Apostle Autocephalous Orthodox Church of Georgia in the history of Georgia and its independence from the state." The cited provision concerning the recognition of the special role of the Church, at first glance, is a mere declaration of the historical fact. However, its significance does not expire with the recognition of the particular circumstance and this constitutional entry cannot be read separately from the other constitutional provisions.

Recognition of the special role of the Church is primarily expressed in the constitutional provisions linked to the Orthodox Church of Georgia. In particular, the Constitution of Georgia provides the obligation of concluding the Constitutional Agreement between the State and the Apostle Autocephalous Orthodox Church.' (Case N1/2/671  $\S$  30-31)

Based on the above exerpt, the Court's approach may be summarized in this regard: The Special Role of the Georgian Orthodox Church in the history of Georgia cannot be a legitimate source in creating exclusive and preferential status in favor of this religious organization, in the present days, because the exemptions and privileges provided by the impugned norms are not directly derived from the historical merits of this religious organization. Furthermore, the Constitutional Agreement, as a basis for legal relations between the State of Georgia and the Orthodox Church of Georgia, is directly

derived from the historical merits of the latter and, therefore, justified in accordance with the requirements of Article 9 of the Constitution.

The substantive analysis of the Court's approach leads to the following possible conclusion, in particular: the Constitutional Agreement between the State and the Orthodox Church, by its essence, is a neutral document and does not cause the privileges irrelevant with the latter's historical merits. Otherwise, the approach established by the Court is clearly contradictory. In order to further explore this, it is necessary to assess the Constitutional Agreement as a legal instrument and its content as the source of the rights of the Orthodox Church of Georgia.

As a result of the constitutional amendments of 2001, in the Constitution of Georgia was established the legal institute of the Constitutional Agreement, which was previously unknown in Georgian national legislation. Based on the aforementioned, the Constitutional Agreement was concluded between the State of Georgia and the Apostle Autocephalous Orthodox Church of Georgia, in 2002. According to the constitutional amendments of 2001, Article 9 of the Constitution was settled with the following content:

'1. The state shall declare complete freedom of belief and religion, as well as shall recognize the special role of the Apostle Autocephalous Orthodox Church of Georgia in the history of Georgia and its independence from the state.

2. The relations between the state of Georgia and the Apostle Autocephalous Orthodox Church of Georgia shall be determined by the Constitutional Agreement. The Constitutional Agreement shall correspond completely to universally recognized principles and norms of international law, in particular, in the field of human rights and fundamental freedoms.'

According to the same amendments, the right to conclude the Constitutional Agreement with the Apostle Autocephalous Orthodox Church on behalf of the State of Georgia was granted to the President of Georgia (Article 73.1"A"1) and the right to approve it - to the Parliament of Georgia (Article 66.11). According to Article 4 of the Law of Georgia on Normative Acts, the Constitutional Agreement of Georgia is the next after the Constitution of Georgia and the Constitutional Law of Georgia and, therefore, hierarchically exceeds all other normative acts, including international treaties and agreements of Georgia. It is essential, that in accordance with the Constitutional provision the Constitutional Agreement shall correspond completely to universally recognized principles and norms of international law, in particular, in the field of human rights and

fundamental freedoms. The Court noted that the essence of this provision shall not be limited to the meaning of the requirement only to the Constitutional Agreement, but at the same time indicates the necessity of taking into consideration the universal principles in the field of human rights and fundamental freedoms in determining the relations between the State and the Church. (Case N1/2/671 § 31)

Considering all of the above mentioned, the Constitutional Agreement can be interpreted as a neutral legal institution (obligatory to conform to the universally recognized principles of human rights and fundamental freedoms), which governs the exclusive relations (between the State of Georgian and the Orthodox Church of Georgia). In this regard, the Constitutional Agreement as a 'Special Legal Institution' could be a legitimate aim for the recognition of "the Special Role" of the Orthodox Church of Georgia. In any event, the Court did not enter into a comprehensive assessment of the Constitutional Agreement as a legal institution, and, thus, a broader analysis of this issue is beyond the scope of the present article, in particular, the Case Law of the Constitutional Court of Georgia.

The contradictory nature of the Court's approach in understanding the nature of the Constitutional Agreement is reflected in the field of the rights of the Orthodox Church of Georgia guaranteed through the Constitutional Agreement. In particular, the Constitutional Agreement exempts the Church from certain Taxes (Article 6.5), which, in accordance with the Court's approach, is the legal relationship started after the implementation of the given norm, which does not derive from the historical merits of the Church, and in essence, it is the expression of the goodwill of the state. Consequently, the legal logic of the Court's approach is problematic. In particular, if a 'Special Role' in the history of Georgia cannot be a fair basis for such 'privileges' (in this case, the Tax exemptions), which do not directly derive from this 'Role', how can it, at the same time, be a fair foundation for the document (the Constitutional Agreement ), which is the guarantee precisely for such 'privileges'?

It can be assumed that the Court, in this case, assessed the Constitutional Agreement in a formal and non-contextual meaning and 'the Special Role in the Historical' considered as a fair foundation directly for this legal institution and not by its means of granting the rights, exemptions and privileges granted to the Orthodox Church of Georgian. In such an allegation, which is outwardly justified, there arises a new problem, in particular, how can it be possible to separate the legal form and legal content of the Constitutional Agreement throughout the discussing it? As far as the Constitutional Agreement in the legislative space of Georgia exists within the one unique form and content, it is practically impossible to judge it neutrally as a legal institution by remov-

ing discourse from its content. The unambiguous answer on this question in the judgments of the Constitutional Court is not given, which, in turn, is conditioned by the fact, that the Court's interest, in this case, was not a comprehensive assessment of the Constitutional Agreement. Consequently, our academic goal, within the scope of the present article, is limited to presenting the problem of the Court's consideration and the full analysis of the issue, itself, which is beyond the scope of the existing practice of the Constitutional Court, is the object of other, more extensive research.

# Conclusion

First of all, it should be noted, that the assessment of the Constitutional Court of Georgia, within the scope of these cases, regarding the historical role of the Georgian Orthodox Church as the source of the rights and privileges of the latter, is undoubtedly a significant precedent. Definitions established by the Court are valuable grounds for the broader jurisprudential researches and discussions on this issue, including the essence of the historical role of the Orthodox Church of Georgia in general.

Moreover, the Court's significant interpretation concerning the issue of the special role played by the certain religious institution in the history of the country, in question, cannot be the legitimate bases for granting such rights and privileges that are not directly derived from this role.

Finally, the regulation of the relations between the State of Georgia and the Orthodox Church of Georgia by the Constitutional Agreement, the special legal institution, at first glance, derives from the special role played by the latter in the history of Georgia. Nevertheless, the legal nature of the Constitutional Agreement is not neutral in terms of the right to equality between the religious communities and associations; moreover, its content is also problematic, because it awards such rights and privileges to the Orthodox Church of Georgia that are not directly derived from its historical merits.

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