

**IN THE EUROPEAN COURT OF HUMAN RIGHTS**

**BETWEEN:**

**Margaret Brenda Broughton, Joe Jenkins, Robin Brookes, Sian Cwper, Simon Heywood, Roy Prockter, and Birgit Völlm**  
**Applicants**  
**-and-**  
**UNITED KINGDOM**  
**Respondent**

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**APPLICATION PURSUANT TO ARTICLE 34 OF THE EUROPEAN  
CONVENTION ON HUMAN RIGHTS AND RULES 45 AND 47  
OF THE RULES OF COURT**

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**I. THE PARTIES**

**A: The Applicants**

*(Personal details omitted)*

**Margaret Brenda Broughton, Joe Jenkins, Robin Brookes, Sian Cwper, Simon Heywood, Roy Prockter, and Birgit Völlm**

**B: The High Contracting Party**

UNITED KINGDOM

Preferred language:           English

**PREAMBLE**

This application was introduced to the Court by a detailed letter dated 30<sup>th</sup> October 2006 in which the Applicants set out their personal details, a brief statement of the facts and a statement of the alleged violations of the Convention under Article 9 and Articles 9 and 14 taken together. The letter of 30<sup>th</sup> October 2006 was within the six-month time limit because the final decision in this case was that of the Court of Appeal on 4<sup>th</sup> May 2006 dismissing the Applicants' appeal. In the letter of 30<sup>th</sup> October 2006, the Applicants indicated their intention to provide a fuller exposition of their complaint, with supporting documents within six weeks, i.e. by 11<sup>th</sup> December 2006. This documents is that fuller exposition and the supporting documents are attached.

**II. STATEMENT OF FACTS**

**Introduction.**

This application concerns the impact of the use of taxation for military purposes on each Applicant's right to freedom of thought, conscience and religion. The refusal of HM Treasury to create a separate fund to receive a proportion of the tax monies paid by the Applicants and to be used exclusively for non-military purposes, is an unjustified interference with the exercise of that freedom and constitutes a failure to secure the right in question. Such failure also constitutes unlawful discrimination against the Applicants.

The Applicants are the 'Peace Tax Seven', a group of United Kingdom citizens. Each of the Applicants objects to war for reasons of conscience. Consequently, each of the Applicants also objects to the use for military purposes of tax monies that they contribute to the state, since they regard this financial contribution towards war as morally equivalent to fighting a war. Although it is no longer possible for citizens to be conscripted into the British army, the Applicants conscientiously object to the conscription of the money which they contribute in taxes, just as much as they would

object to conscription into military service.

The Applicants have kept the money that they would otherwise have paid in taxes in a separate account. It has always been and remains the intention of the Applicants to pay their tax liabilities in full. The present application is intended to find a basis for doing so that is compatible with the Convention and not an affront to their consciences.

#### *Application before Collins J*

On 25<sup>th</sup> July 2005 the Applicants sought permission to apply for judicial review of HM Treasury's refusal to establish a fund, to be used exclusively for non-military purposes, into which individuals with a conscientious objection to war could pay that proportion of their taxes which would otherwise be used for military purposes. Mr Justice Collins refused permission on the basis that the claim had no arguable possibility of success. Referring in particular to the Commission's decision in *C v United Kingdom*, he held that the High Court could not upset the clear jurisprudence of Strasbourg.

#### *Appeal to the Court of Appeal*

Lord Justice Sedley, sitting alone, disagreed with Mr Justice Collins. He considered it arguable that Article 9(1) of the Convention was engaged and adjourned the application for permission to the full court. The Applicants renewed their application in the Court of Appeal on 1<sup>st</sup> March 2006.

At that hearing, Lord Justice Mummery held that, in the face of the Strasbourg jurisprudence, Mr Justice Collins had been right to refuse permission for judicial review since the application was bound to fail "unless and until the Strasbourg authorities decide to depart from or modify their earlier rulings". Significantly, however, Lord Justice Mummery observed that the Strasbourg authorities "have taken what may be thought to be a rather strict or narrow line on the manifestation of religious and philosophical belief in a number of areas central to the daily life of the individual citizen in the modern state, such as employment, education and fiscal responsibilities". Lord Justice Scott Baker and Sir Charles Mantell agreed with Lord Justice Mummery and the renewed application was dismissed. The date on which the Court of Appeal dismissed the Applicants' appeal was 4<sup>th</sup> May 2006.

### **DOMESTIC LAW AND PRACTICE**

#### **Legislation**

The payment of tax in the United Kingdom into a Consolidated Fund is prescribed by law, specifically by statute. The statute in question is the Commissioners for Revenue and Customs Act 2005. Section 44 of the Act provides:

"(1) The Commissioners shall pay money received in the exercise of their functions into the Consolidated Fund –

- (a) at such times and in such manner as the Treasury directs,
- (b) with the exception of receipts specified in subsection (2), and
- (c) after deduction of the disbursements specified in subsection (3)."

### **III. STATEMENT OF ALLEGED VIOLATION(S) OF THE CONVENTION AND/OR PROTOCOLS AND OF RELEVANT ARGUMENTS.**

#### **Violation of Article 9 of the Convention**

The Applicants complain of a violation of their right to freedom of thought, conscience and religion as guaranteed by Article 9 of the Convention. In particular, they complain that:

as regards the payment of taxes which are used for military purposes, they are being forced to choose between obeying the law of the land and obeying the dictates of their conscience;

such compulsion constitutes an interference with the exercise of their right to freedom of thought, conscience and

religion;

that interference is not justified in accordance with Article 9(2);

the refusal to establish a special fund for the receipt of a portion of the tax monies collected from persons like the Applicants who object to military expenditure also violates the State's positive obligation to secure their right to freedom of thought, conscience and religion since such refusal does not strike a fair balance between the competing interests.

### **Applicability of Article 9(1)**

The Court has emphasised that the right to freedom of thought, conscience and religion guaranteed by Article 9(1) is one of the foundations of a democratic society and that the Convention must be interpreted in such a way that the rights which it guarantees are practical and effective.

Compulsion is inconsistent with freedom. Accordingly, Article 9(1) should be considered to be engaged whenever the State requires an individual to choose between obeying the law of the land and obeying the dictates of his or her conscience or convictions.

Such a view finds support in other jurisdictions. In *Lawrence v The State*, Judge Chaskalson, President of the South African Constitutional Court, observed that "freedom of religion may be impaired by measures that force people to act or refrain from acting in a manner contrary to their religious beliefs". Similarly, in the same court in *Christian Education South Africa v Minister of Education*, Sachs J held that "the state should, wherever reasonably possible, seek to avoid putting believers to extremely painful and intensely burdensome choices of either being true to their faith or else respectful of the law".

In *Re Chikweche*, the Supreme Court of Zimbabwe held that State courts had violated the freedom of conscience, religion and belief in refusing to register a Rastafarian lawyer on the grounds that his appearance did not constitute proper dress. Gubbay CJ explained: "It is obvious to me that the refusal by the judge to entertain the application placed the applicant in a dilemma. Its effect was to force him to choose between adhering to the precepts of his religion and thereby foregoing the right to practise his profession and appear before the courts of this country, or sacrifice an important edict of his religion in order to achieve that end."

In *R v Big M Drug Mart Ltd*, in the Supreme Court of Canada, Dickson J declared:

"Freedom can primarily be characterized by the absence of coercion or constraint. If a person is compelled by the state or the will of another to a course of action or inaction which he would not otherwise have chosen, he is not acting of his own volition and he cannot be said to be truly free. One of the major purposes of the Charter is to protect, within reason, from compulsion or restraint. Coercion includes not only such blatant forms of compulsion as direct commands to act or refrain from acting on pain of sanction, coercion includes indirect forms of control which determine or limit alternative courses of conduct available to others. Freedom in a broad sense embraces both the absence of coercion and constraint, and the right to manifest beliefs and practices. Freedom means that, subject to such limitations as are necessary to protect public safety, order, health, or morals or the fundamental rights and freedoms of others, no one is to be forced to act in a way contrary to his beliefs or his conscience."

In the present case, domestic law requires the Applicants to do something which, on grounds of conscience, they would not otherwise do; namely, pay tax which contributes to military expenditure. They are forced to choose between obeying the law and being true to their conscience and beliefs.

When considering the scope of Article 9, the Convention organs have sometimes applied an exclusion clause to the effect that Article 9 "does not protect every act motivated or inspired by a religion or belief" and "does not always guarantee the right to behave in the public sphere in a way which is dictated by such a belief."

While such statements are not contrary to the general protection afforded by Article 9, it is submitted that the principles underlying them are more naturally found in, and applied in the context of, Article 9(2). This is precisely how they were applied in *Leyla Sahin v Turkey*, where the Grand Chamber recalled that “Article 9 does not protect every act motivated or inspired by a religion or belief” when examining whether the interference was “necessary in a democratic society”; i.e. only after endorsing the Chamber’s finding that there had indeed been an interference with the applicant’s right to manifest her religion.

It is true that in the subsequent case of *Kosteski v The Former Yugoslav Republic of Macedonia*, the Chamber observed that Article 9 “does not, however, protect every act motivated or inspired by a religion or belief” as part of its general introduction to Article 9. But, it is submitted, the approach of the Grand Chamber in *Leyla Sahin v Turkey* is more consistent with the wide scope of protection for human rights required by the Convention and should be preferred.

In *Kosteski*, the Chamber was not persuaded that the applicant’s absence from work, while possibly motivated by his intention to celebrate a Muslim festival, was a manifestation of his beliefs in the sense protected by Article 9. For the present Applicants, however, refusing to pay tax for military purposes is a “manifestation” of their beliefs because it is something which they are compelled or driven to do as a direct result of those beliefs. In refusing to pay tax for military purposes, they are expressing their beliefs.

Indeed, in *Kosteski* the Chamber was prepared to find, or at least assume, interference with the rights guaranteed by Article 9(1) insofar as the applicant complained of an interference with “the inner sphere of belief” in that he had been required to prove his faith. In the present case, the obligation to pay tax for military purposes directly affects “the inner sphere” of the Applicants’ beliefs. In contrast with the facts in *Kosteski*, moreover, the genuineness of the present Applicants’ convictions and beliefs, and of their conscientious objection to military spending, is not in any doubt.

Furthermore, the requirement to pay tax for military purposes does not offend against the Applicants’ Article 9 rights in an indirect or marginal way. Neither is the restriction too tenuous to be characterised as an infringement of religious freedom. For all of the above reasons, it is submitted that Article 9(1) is engaged.

### **Interference with the Applicants’ freedom to manifest their religion or beliefs**

The fact that the Applicants are being compelled to choose between complying with the law of the land and obeying the dictates of their conscience or convictions not only engages Article 9(1) but also constitutes an interference with the exercise of their freedom to manifest their religion or beliefs.

In *Supreme Holy Council of the Muslim Community v Bulgaria*, the Court found that there had been interference with the applicant organisation’s Article 9(1) rights because “the relevant law and practice and the authorities’ actions had the effect of compelling the divided religious community to have a single leadership against the will of one of the two rival leaderships”.

In *Thlimmenos v Greece*, the Commission could not “ignore the fact that the applicant refused to serve in the armed forces because of his religious beliefs” and noted that he “never refused to comply with his general civic duties.” It continued:

“At the time of [his] conviction the possibility of alternative service did not exist in Greece. As a result, Jehovah’s Witnesses were faced with the choice of either serving in the armed forces or being convicted. In these circumstances,

the Commission considers that the applicant's conviction amounted to an interference with his right to manifest his religion."

In *Vergos v Greece*, the Court held that the local authority's refusal to delimit the site for the erection of the applicant's house of prayer amounted to an interference with the exercise of his right to freedom of religion. In *Buscarini and Others v San Marino*, it found interference with Article 9 rights where the applicants were required to swear allegiance to a particular religion on pain of forfeiting their parliamentary seats. And in *Leyla Sahin v Turkey*, the Grand Chamber accepted the applicant's view that wearing an Islamic headscarf was a manifestation of her belief and proceeded on the assumption that the regulations concerned interfered with her right to manifest her religion:

"The applicant said that by wearing the headscarf, she was obeying a religious precept and thereby manifesting her desire to comply strictly with the duties imposed by the Islamic faith. Accordingly, her decision to wear the headscarf may be regarded as motivated or inspired by a religion or belief and, without deciding whether such decisions are in every case taken to fulfil a religious duty, the Court proceeds on the assumption that the regulations in issue, which placed restrictions of place and manner on the right to wear the Islamic headscarf in universities, constituted an interference with the applicant's right to manifest her religion."

Similarly, in the present case, the Applicants submit that by refusing to pay tax for military expenditure, they are obeying a religious or moral precept and manifesting their desire to comply strictly with the fundamental tenets of, and duties imposed by, their faith or beliefs. Such precepts, tenets and duties are authoritatively explained in the experts' reports submitted in support of this Application.

In *C v United Kingdom*, the Commission held that Article 9 does not confer the right to refuse to abide by legislation, the operation of which is provided for by the Convention and which applies neutrally and generally in the public sphere. As regards the first of those limbs ("legislation the operation of which is provided for by the Convention"), however, the provisions of the Convention must be interpreted "in harmony with the logic of the Convention" and thus with due regard for one another. Accordingly, whilst Article 1 of Protocol No 1 provides that the right to peaceful enjoyment of possessions is without prejudice to the State's right to enforce such laws as it deems necessary to secure the payment of taxes, the enforcement of national tax legislation must be compatible with the State's obligations under other provisions of the Convention and its Protocols.

As regards the second limb ("legislation which applies neutrally and generally in the public sphere"), recent cases have demonstrated that there can be interference with the exercise of Article 9 rights even where legislation applies neutrally and generally in the public sphere. For example, the Court found interference in *Vergos v Greece* where the local authority's refusal to delimit the site for the erection of the applicant's house of prayer was based upon the provisions of a decree relating to town and country planning and construction. In *Buscarini and Others v San Marino*, the legislation at issue was the Elections Act (Law no. 36 of 1958), which referred to a decree of 27 June 1909 which laid down the wording of the oath to be taken by members of the Republic's parliament. And in *Leyla Sahin v Turkey*, the disciplinary action taken against the Applicant for wearing the Islamic headscarf was based on a circular which invoked the constitutional principle of secularism.

Accordingly, the fact that the present case concerns "legislation, the operation of which is provided for by the Convention and which applies neutrally and generally in the public sphere" does not prevent a finding of interference with the exercise by the Applicants of their right to manifest their religion or beliefs.

Furthermore, the interference in question is not trivial or insubstantial. On the contrary, it directly affects fundamental values

and essential aspects of “the inner sphere” of the Applicants’ beliefs and thus undermines the very essence of their freedom to manifest their religion or beliefs.

### **Justification**

The burden of proving that this interference is justified rests upon the Respondent State.

The limitations on the Applicants’ freedom to manifest their religion and beliefs, whilst “prescribed by law”, are not “necessary in a democratic society in the interests of public safety, for the protection of public order, health or morals, or for the protection of the rights and freedoms of others” as required by Article 9(2) of the Convention. In particular, by refusing to establish a special fund for the receipt of a portion of the tax monies collected from persons who conscientiously object to military expenditure, the United Kingdom is failing to strike a fair balance between the general interests of the community and the interests of the individual and is therefore violating Article 9.

The State must therefore be called upon to demonstrate why, in order to achieve what the Applicants accept is the legitimate aim of ensuring a viable taxation system, it is “necessary in a democratic society” to maintain a single consolidated fund and why it is impossible to accommodate the Applicants’ position by means of a separate fund.

Any concern that the finding of a breach of the Convention in the present case would open the floodgates to hundreds of similar “conscientious objection” claims is unfounded. For example, if anti-vivisectionists claimed similar conscientious objection to the payment of taxes to fund animal experimentation, it would be necessary to consider their position on its merits in the light of the Convention and determine whether it really was equivalent to the Applicants’ situation.

### **Violation of the State’s positive obligation to secure the Applicants’ freedom to manifest their religion or beliefs**

Under Article 9 read with Article 1 of the Convention, the United Kingdom has a positive obligation to “secure” the Applicants’ right to freedom of thought, conscience and religion and their freedom to manifest their religion or beliefs.

The refusal to establish a special fund for the receipt of a portion of the tax monies collected from persons like the Applicants, who conscientiously object to military expenditure, violates this positive obligation since such refusal does not strike a fair balance between the competing interests.

The doctrine of positive obligations includes a duty to put in place a legal framework which provides effective protection for Convention rights.

In the present case, there is a realistic alternative which would meet both the respondent State’s interests and the conscientious objectors’ needs; namely, creating a special fund to receive a portion of the tax monies paid by the Applicants and other people like them, who conscientiously object to military expenditure, and setting that fund aside for non-military purposes.

United Kingdom legislation already accommodates conscientious objection in other contexts. The Abortion Act 1967 includes a conscientious objection clause which permits doctors to refuse to “participate in any treatment authorised by this Act” to which they have a conscientious objection but which obliges them to provide any necessary treatment in an emergency when the woman’s life would be at risk. Thus, subject to that caveat, doctors have the right to opt out of nationally applicable (National Health Service) standards on grounds of conscience, in fulfilment of the State’s positive obligation to secure the right to freedom of conscience.

In the present case, a fair balance between the competing interests would be ensured by establishing the special fund proposed by the Applicants. In that way, tax-payers who conscientiously objected to military expenditure would continue to fulfil all their civic obligations and the State would continue to receive the monies concerned.

Furthermore, reliance upon the State's positive obligation to secure the Convention rights meets the "neutrality" point made by the Commission in *C v United Kingdom*, that the obligation to pay taxes has no specific conscientious implications in itself because no taxpayer can influence or determine the purpose for which his or her contributions are applied. Whilst an individual taxpayer cannot influence or determine how his or her contributions are used, the fact is that taxation does contribute to the United Kingdom's military expenditure. The Applicants submit that the State's positive obligation to secure the right guaranteed by Article 9 requires it to establish a legal framework which ensures that each of them can fulfil their taxation obligations with a clear conscience. The existence of a single consolidated fund does not achieve this.

Reliance upon the State's positive obligation also answers the Commission's observation in *C v United Kingdom* that there are other ways in which individuals who conscientiously object to paying taxes for military spending can manifest their beliefs ("he may advertise his attitude and thereby try to obtain support for it through the democratic process"). There is no way of ensuring that the tax monies which the Applicants pay to the State are used only for non-military purposes other than by establishing the proposed fund. The Applicants' right to manifest their belief cannot be secured in any other way.

It is true that the right to conscientious objection is not, as such, guaranteed by Article 9 or any other provision of the Convention or its Protocols. Furthermore, in Application No 5591/72 the Commission stated that the words "in countries where they are recognised" in Article 4(3)(b) of the Convention showed that States have a choice whether or not to recognise conscientious objectors and, if so recognised, provide some substitute service for them. However, that case concerned conscientious objection to compulsory military service whereas the present case concerns conscientious objection to the payment of taxes for military purposes. Whereas the wording of Article 4(3)(b) would seem to prevent the imposition of a positive obligation to recognise conscientious objection to compulsory military service, there is no provision in the Convention or its Protocols which would prevent the imposition of a positive obligation to establish the kind of fund proposed by the Applicants.

#### **Violation of Article 14 in conjunction with Article 9 of the Convention and/or with Article 1 of Protocol No 1**

The Applicants further complain of a violation of their right not to be discriminated against in their enjoyment of the right to freedom of thought, conscience and religion as guaranteed by Article 14 of the Convention taken together with Article 9 of the Convention and / or of Article 1 of Protocol No 1. In particular, they complain that:

the facts fall within the ambit of Article 9 of the Convention and of Article 1 of Protocol No 1;  
although their convictions make it wrong for them to contribute to military expenditure, they are being treated in the same way as persons who do not have such convictions;  
there is no objective and reasonable justification for the State's failure to treat them differently from persons who do not have such convictions.

The substantive provisions of the Convention and its Protocols are complemented by Article 14. A measure which, as such, could be in conformity with one of the substantive provisions may nevertheless violate that provision when taken in conjunction with Article 14 if it is applied in a discriminatory manner. However, there is no room for the application of Article 14 unless the facts of the case fall within the ambit of one of the substantive provisions of the Convention.

For the purposes of Article 14, a difference in treatment is discriminatory if it has no objective or reasonable justification; that is, if it does not pursue a legitimate aim or if there is no reasonable relationship of proportionality between the aims employed and the aim sought to be realised.

The right not to be discriminated against in the enjoyment of the rights guaranteed under the Convention is violated not only when States treat differently persons in analogous situations without objective and reasonable justification, but also when States without objective and reasonable justification fail to treat differently persons whose situations are significantly different.

Thus, in *Thlimmenos v Greece*, where the applicant complained that the law excluding persons convicted of a serious crime from appointment as a chartered accountant did not distinguish between persons convicted as a result of their religious beliefs (he had been convicted of insubordination for refusing to wear a military uniform) and persons convicted on other grounds, the Court held that was no objective and reasonable justification for not treating the applicant differently from other persons convicted of a serious crime.

Article 14 applies in the present case since the facts fall within the ambit of Article 9. The requirement to pay tax for military purposes clearly affects the Applicants' enjoyment of their right in Article 9. Article 14 is relevant whenever the measures complained of "are linked to the exercise of a right guaranteed". In *Kosteski*, the fact that the domestic courts' decisions on the applicant's appeal against the disciplinary punishment imposed on him for taking time off work to celebrate a Muslim holiday "made findings touching on the apparent genuineness of his beliefs" was sufficient to bring his complaints within the scope of Article 9.

The facts of the present case also fall within the ambit of Article 1 of Protocol No 1, which establishes that the duty to pay tax falls within its field of application. For this reason too, therefore, Article 14 is applicable.

Since the Applicants, whose deeply held beliefs and convictions make it wrong for them to contribute to military spending, are being treated in exactly the same way as people who do not have such convictions, there is *prima facie* discrimination contrary to Article 14 taken in conjunction with Article 9 of the Convention and /or with Article 1 of Protocol No 1.

There is no objective and reasonable justification for failing to treat the Applicants differently. Although the State enjoys a wide margin of appreciation as regards justification, weighty reasons should be required where the freedom of thought, conscience and religion is concerned since that freedom is one of the foundations of a democratic society.

As submitted above, there is a viable and realistic alternative which would meet both the respondent State's interests and the conscientious objectors' needs; namely, creating a special fund to receive a portion of the tax monies paid by the Applicants and people like them, who conscientiously object to military expenditure, and setting that fund aside for non-military purposes.

### **Summary of submissions**

The Applicants submit that the use of their tax monies for military expenditure engages their Article 9 rights. The Applicants are conscientious objectors who are being compelled to support the use of military force financially. They are therefore being forced to choose between obeying their consciences and obeying the law. The Applicants submit, in line with *Leyla Sahin v Turkey*, that whether a particular interference with an applicant's rights under Article 9 may

be justified is more properly the subject-matter of Article 9(2) than Article 9(1), notwithstanding the fact that Article 9 “does not protect every act motivated or inspired by a religion or belief”.

The Applicants submit that in refusing to pay tax for military expenditure they are obeying a religious or moral precept analogous to those identified by the Court in *Leyla Sahin v Turkey* and *Thlimmenos v Greece*. It is therefore an interference with the manifestation of these fundamental beliefs not to provide a method of paying tax that does not offend their convictions.

A similar case to that brought by the Applicants failed in 1983 because taxation is legislation provided for in the Convention (*C v United Kingdom*), and because taxation legislation is generally and neutrally applicable. More recently, however, legislation that applies generally and neutrally has often been found to be incompatible with Article 9, such as in the cases of *Vergos v Greece*, *Buscarini and Ors v San Marino*, and *Leyla Sahin v Turkey*. Taken in conjunction with the fact that provisions of the Convention must be interpreted in harmony with its logic, this suggests that the position as stated in *C v United Kingdom* is no longer certain.

The failure of the United Kingdom to establish a separate fund for tax monies collected from conscientious objectors also violates Article 9 of the Convention read in conjunction with Article 1, since the State has failed in its positive obligation to secure the freedom in question.

The Applicants further submit that the United Kingdom has breached Article 14 taken in conjunction with Article 9 of the Convention and/or with Article 1 of Protocol No 1. The facts clearly fall within the scope of those substantive provisions. Despite their strong convictions regarding financial contributions to military expenditure, the Applicants are treated like others who have no such convictions (as in *Thlimmenos v Greece*). There is no reasonable and objective justification for failing to treat the Applicants differently. There is a viable and realistic alternative that would meet their needs.

#### **IV. STATEMENT RELATIVE TO ARTICLE 35 OF THE CONVENTION.**

**Is there or was there any other appeal or other remedy available to you which you have not used? If so, explain why you have not used it.**

There was, and is, no further appeal or other remedy.

#### **V. OBJECT OF THE APPLICATION AND PROVISIONAL CLAIMS FOR JUST SATISFACTION.**

The object of the application is to obtain a ruling that the refusal or failure of HM Treasury to create a separate fund to receive a proportion of the tax monies of conscientious objectors to military expenditure is a breach of the Applicants’ rights under Article 9 of the Convention taken alone and/or under Articles 9 and 14 taken together.

The Applicants claim just satisfaction in respect of non-pecuniary damage. They also seek reimbursement of the costs and expenses incurred to prevent or redress the breach of the Convention in the domestic courts and in Strasbourg.

#### **VI. STATEMENT CONCERNING OTHER INTERNATIONAL PROCEEDINGS.**

The Applicants have not submitted the above complaint to any other procedure of international investigation or settlement.

#### **VII. LIST OF DOCUMENTS.**

The Applicants submit the following documents:

- a) Elizabeth Allen and David Gee: “Quaker Faith and Conscientious Objection to Taxation for Military Purposes”;
- b) Rev Dr Clive Barrett: “An Anglican Approach to War-Tax Refusal”;
- c) Professor Peter Harvey: “Buddhism and Conscientious Objection to War”.

**VIII. DECLARATION AND SIGNATURE**

I hereby declare that, to the best of my knowledge and belief, the information I have given in the present form is correct.

Place:..... Date:.....

**PHIL SHINER – Representative for Margaret Brenda Broughton, Joe Jenkins, Robin Brookes, Sïan Cwper, Simon Heywood, Roy Prockter, and Birgit Völlm.**

**(Signature of the applicants or of the representative)**