

COMMISSION ON HUMAN RIGHTS

Sixtieth session

Item 11(g) of the provisional agenda

CIVIL AND POLITICAL RIGHTS INCLUDING THE QUESTION OF  
CONSCIENTIOUS OBJECTION TO MILITARY SERVICE

Written statement submitted by Conscience and Peace Tax International (CPTI), a non-governmental organisation in special consultative status

Conscience and Peace Tax International (CPTI) welcomes Resolution 2002/45 of the UN Commission on Human Rights on the subject of conscientious objection to military service, and particularly the request made in that Resolution that the UN High Commissioner for Human Rights prepare a compilation and analysis of best practices in relation to the recognition of the right of everyone to have conscientious objections to military service, as a legitimate exercise of the right to freedom of thought, conscience and religion, and the provision of alternative forms of service. We look forward to seeing this report containing this compilation and analysis.

We welcome also the fact that a growing number of States have abolished compulsory military service in favour of all-volunteer armed forces, but would emphasise that this does not mean that the question of conscientious objection has ceased to be relevant in such States. We hope that the analysis of best practices will give due weight to the procedures for recognising and accommodating conscientious objection developed by serving members of the armed forces and by reservists, including in both cases those who originally enrolled voluntarily.

Similarly, many citizens who personally are not eligible for military service, including citizens of States which have abolished this, feel that as long as they contribute through their tax payments to the funding of military expenditure they are in no way absolved from complicity in activities which are contrary to their most deep-seated religious or moral principles. Indeed, many such “conscientious objectors to military taxation” would argue that this is tantamount to their paying for others to perform military service, without themselves facing the associated physical dangers, and that it is thus morally even less defensible.

We would therefore hope that, in the course of identifying and acknowledging best practices in implementation of the right of conscientious objection to military service, the international community might also identify best practices in the treatment of conscientious objectors to military taxation, who, we maintain, are likewise exercising the right to freedom of thought, conscience and religion enshrined in Article 18 of Universal Declaration of Human Rights and of the International Covenant on Civil and Political Rights. With this in mind, we submitted to the Office of the UN High Commissioner for Human Rights, in relation to their compilation and analysis of best practices, evidence of the most promising practices we had been able to identify.

In our evidence we noted that some States allow citizens to reduce their tax liability by making charitable donations, and that - notably in Italy - conscientious objectors have overtly chosen this means to divert funds which would otherwise have been applied to military expenditure, specifically by making contributions to Italian non-governmental organisations working for peace in different parts of the world. Also in Italy, some citizens have chosen to pay an appropriate proportion of their tax directly to the National Bureau for Civil Service and Non-Violent Popular Defence and have not had their action challenged.

In other situations the good practice has consisted of an acknowledgement of the sincerity of the convictions which has led citizens to withhold payment of part of their tax assessment, with the result that some cases may be treated with “benign neglect”, whereas in other instances the courts have found reason not to allow the fullest range of sanctions to be imposed on such citizens. In this respect, our evidence, the full text of which will shortly be available from our website, [www.cpti.ws](http://www.cpti.ws), quoted a number of helpful judicial decisions from the United States of America.

We however submit that none of the practices we have identified go far enough in giving due recognition to the right of freedom of thought, conscience and religion in this sphere. Those who have a conscientious objection to paying for military expenditure do not wish to pay less tax than their fellow citizens, nor do they wish to be forced into breaking the law. As a minimum, therefore, we call upon States to create a machinery for accepting requests from individual citizens who in exercise of the freedom of thought, conscience and religion request that their personal tax payments be not applied to military purposes, and for implementing such requests in a public and verifiable manner, for instance by placing the sums involved in a separate fund (a “peace tax fund”), from which their disbursement to non-military purposes would be clearly and separately accounted. Ultimately, we would urge that such funds be explicitly allocated to peace-building and conflict prevention purposes, thus enabling citizens to exercise the moral duty to pay for peace as well as the right not to pay for war.