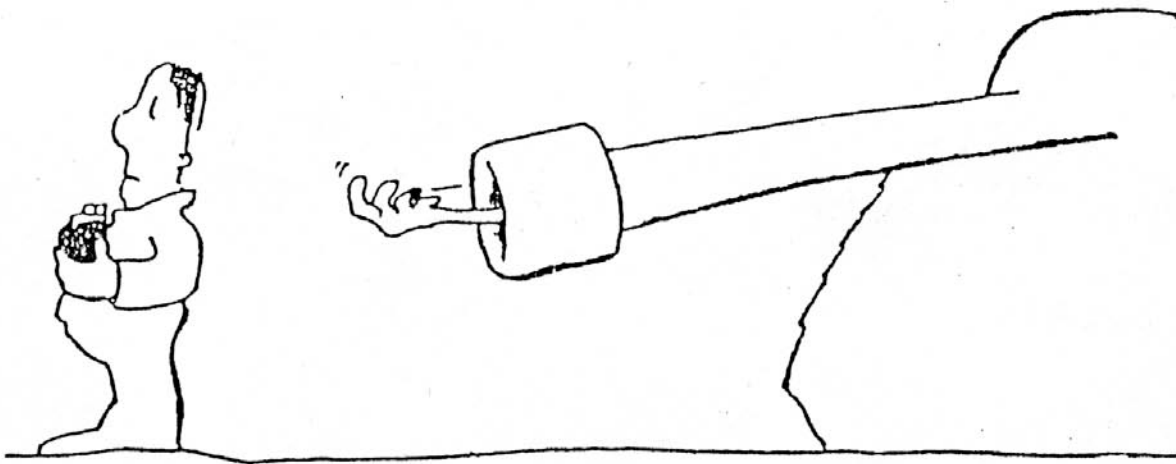


IVth INTERNATIONAL CONFERENCE
ON

WAR TAX RESISTANCE
AND

PEACE TAX CAMPAIGNS

BRUSSELS
November 5-8, 1992



PROCEEDINGS

VRAK
Flemish Peace Tax Campaign
Van Elewijckstraat 35
1050 Brussel
Tel: 0032-2-648.75.83
Fax: -640.07.74

Acknowledgements

We thank all the participants at the Conference who put their ideas together in order to further the cause of war tax resistance and peace tax campaigns.

We thank the volunteers, the technician for the translation equipment and the interpreters, who volunteered to make communication a lot easier.

We thank the persons and organizations who through their financial support enabled us to hold this Fourth International Conference on War Tax Resistance and Peace Tax Campaigns.

We thank the Centre International Jacques Brel for its hospitality.

*VRAK (Aktie Vredesbelasting)
(Flemish Peace Tax Campaign)
Van Elewijckstraat 35
B-1050 Brussel
België*

TABLE OF CONTENTS

ACKNOWLEDGEMENTS

1	PRELIMINARIES	2
1.1	Welcome to Belgium	2
1.2	List of participants	3
1.3	List of organizations of WTR and PTC	5
1.4	Financial report	7
1.5	Program	8
2	GENERAL REPORT	9
2.1	Introduction	9
2.2	Visit to NATO	9
2.3	Press conference	9
2.4	Belgian evening	9
2.5	European Parliament and Council of Europe	10
2.6	Petra Kelly	11
2.7	Keynote address	11
2.8	International project	13
2.9	Oral country reports	14
2.10	Third World participation	14
2.11	Place of the V th international conference	14
2.12	Future activities	15
2.13	Excursion in Brussels	15
3	COUNTRY REPORTS	16
3.1	Belgium	16
3.2	Germany	18
3.3	Honduras	20
3.4	Netherlands	22
3.5	Spain	25
3.6	Sweden	28
3.7	U.S.A.: NWTRCC	29
3.8	U.S.A.: NCPTF	32
4	REPORTS OF THE WORKSHOPS	34
4.1	Peace tax legislation in various countries	34
4.2	Peace tax as a Human Right in international fora . . .	36
4.2.1	Introduction	36
4.2.2	Report of the workshop	38
4.2.3	Addendum: letter from B. Forbes	40
4.3	Successes and failures	41
4.4	Conscience, non-violence and WTR as seen from the Third World	42
4.5	War tax resistance at the grassroots level	43
4.6	Lobbying for peace tax legislation	46
4.7	Religious bodies and the consular process	49
4.8	Court cases	51
4.8.1	Introductory text	51
4.8.2	Report of the workshop	54
APPENDIX 1:	The proposed Dutch peace tax bill	56
APPENDIX 2:	Questionnaire on membership drive	81
APPENDIX 3:	Verbania, June 4, 1991: trial	83
APPENDIX 4:	J.C. Dalmau Lliso: C.O. to taxation: a question of preferences	86

1.1

WELCOME TO BELGIUM!

The Belgian political scene

You will want to know briefly what the political situation is in the country where the IVth International Conference on War Tax Resistance and Peace Tax Campaigns is being held.

Belgium is in the process of shifting from a unitarian to a federal structure. Considerable powers in areas such as economic and cultural policy have been passed to the regional governments of Flanders, Wallonia and Brussels. This process is due to be continued in the present parliament, with directly elected regional parliaments and devolution of further policy areas (perhaps social security, agriculture, environment, culture and - strangely enough and hotly contested by peace groups - some aspects of foreign policy and trade like, for example, arms trade) to the regional governments. The traditional political parties (Socialists, Christian-Democrats, Liberals) have since long split into separate Flemish and French-speaking parties. Only the two green parties (Agalev in Flanders and Ecolo in the French-speaking areas) form a single group in the Parliament. In Flanders the VU-Volksunie (People's Union) a liberal regionalist party with a progressive wing, and founding member of the Rainbow Group in the EP, should be distinguished from the Vlaams Blok (Flemish Block), an extreme-right nationalist party with openly racist policies. It is also important to note that even though our German-speaking minority is very small, it has full cultural autonomy and self-government on a par level with the other two communities (for cultural matters).

Last autumn, the coalition between Socialists, Christian-Democrats and Volksunie fell on the question of arms exports by the Walloon industry which met with strong opposition from the Flemish side. At the last national general elections, on November 24, the Vlaams Blok made sweeping gains, reaching a score of 10% in Flanders (but 25% in Antwerp, the main industrial town, and even 33% in certain suburbs of Antwerp). This led to a broad-based anti-racist march in Brussels in March '92, and the emergence in Flanders of civil society, cross-party movements, called Hand in Hand and Charter 91, to combat racism at the local and grass-roots level.

The current government is a coalition of Christian-Democrats and Socialists, with the promise of support on key votes about constitutional reform from the Volksunie and the ecological parties Agalev/Ecolo. The right-wing Liberal Party is trying to form the nucleus of a new right-wing grouping.

WELCOME TO BRUSSELS!

There were special reasons for the War Tax Resistance/Peace Tax Movement to turn to Brussels in 1992.

Brussels houses the headquarters of NATO and is the seat of the European Commission. The Western European Union is to move to Brussels in the near future and the city hopes to become the permanent seat of the European Parliament (which already does a lot of its work in Brussels). In short, it is emerging as the future capital of Europe.

The disappearance of the Warsaw Pact has left NATO as the only major military alliance in Europe. The European Community is the most important economic (and potentially military) power in Europe, with more and more countries seeking to join. So Brussels seems all set to become, in the end, the centre of

economic and military power in Europe. The preliminary programme - with visits to NATO headquarters and the European Parliament - will give us ample opportunity to meet these institutions face to face.

But Brussels is not only the future capital of Europe: it is the capital of Belgium. In the Middle Ages it was the capital of the Duchy of Brabant, which extended as far as what is today the south of the Netherlands. Since then, it has always been in Brussels that successive rulers of Belgium resided and based their administration the Dukes of Burgundy (1384 -1506), the Spaniards (1506 - 1713), the Austrians (1713 - 1795), the French (1795 - 1815) and the Dutch (1815 - 1830). It was in Brussels that in 1668 the leaders of the revolt of the Low Countries against the Spanish domination - the counts Egmont and Hoorn - were beheaded. In 1830 it was the uprising in Brussels against the King of the Netherlands that led to Belgium becoming independent.

In the context of Belgian politics, Brussels has for long been a stumbling block in the relations between the Flemish and the Walloons. By origin it is a Flemish city - the name Brussels comes from "broek", the Old Dutch word for a marsh - but since the time of the Dukes of Burgundy, the language of the rulers and their court was always French. In the 19th century especially, when French was the official language of the administration, of the legal system, of teaching... the use of the Dutch language declined steeply, so that it is now a predominantly French-speaking enclave in Flanders, where Flemish people are in a minority. The struggle to retain Flemish in Brussels has always been one of the main concerns of the Flemish national movement. In the last 20 years there has undoubtedly been a major improvement in the situation of the Flemish minority in Brussels. Brussels is now officially a bi-lingual city, where all services operate in both Dutch and French, and the Flemish minority has its own schools, cultural centres and theatres, and hospitals plus several university-level institutions which attract many Flemish people from the rest of the country. Even the Flemish regional government has its seat... in Brussels.

Nevertheless, the protection of the rights of the Flemish minority in Brussels, and of the French-speakers who have gone to live in the Flemish villages around Brussels (and even in some cases form a majority of the population) still remains an almost insoluble problem for Belgian politicians, and has its impact on current political debate.

Another area where Brussels faces a problem typical of Europe today is immigration. The city has a big community of migrants from the Maghreb and southern Europe, and in 1991 there were clashes between young migrants and the police. Poverty and a shortage of housing are other problems that have worsened rapidly in recent years, partly as a result of land speculation sparked off by the prospect of "1993". Racism and exclusion are problems for Brussels as they are for the rest of Europe.

1.3

WAR TAX RESISTANCE - PEACE TAX CAMPAIGNS

List of organizations

Australia

Jan de Voogd, 5/26 East Crescent Str.
Mc Mahon's Point, NSW 2060

Peace Tax Campaign c/o Margeret Bailey,
1 Boa Vista Rd., New Town, Tasmania 7008

Belgium

VRAK: Aktie Vredesbelasting
35, van Elewijckstraat, 1050 Brussel
Ph.++32-2-648 75 83
Fax.++32-2-640 07 74

Contribuables pour la paix
11, avenue des alliés, 6000 Charleroi
Ph++32-71-32 77 62

QCEA: Quaker Council for European Affairs
50, square Ambiorix, 1040 Brussel
Ph.++32-2-230 49 35
Fax.++32-2-230 63 70

Canada

Conscience Canada Inc., 505-620 View Str.
P0 Box 8601, Victoria Central P.O.
Victoria, B.C. V8W 3S2
Ph.++1-604-384 55 32

Nos impôts pour la paix,
c/o Centre de ressources sur la non-violence
5770 Côte-des-Neiges, Montréal, QC H3S 1Y9
Ph++1-514-340 92 09

Denmark

Fredsfonden Vennekreds, c/o Svend Henriksen
Ericavej 163-ST-lejl-103, 2820 Gentofte
Ph++45-31-065 57 43

France

Contribuables pour la paix, c/o C.C.O.
39, rue Courteline, 69100 Villeurbanne
Ph.++33-78 93 82 24

Germany

Netzwerk Friedenssteuer, c/o Reinhard Egel
Wichernstr. 9, Solingen 1

Netzwerk Friedenssteuer, c/o Günther Lott
Hauptstr. 1a, 6914 Rauenberg

Netzwerk Friedensteuer, c/o Klaus Hecker
Pfarrer Dornstr. 18, 6500 Mainz 32
Ph. ++49-6131-368411
Fax. ++49-6131- 368023

Steuern zu Pflugscharen, c/o Martin Arnold
Neissestr. 4, 4300 Essen 1
Ph++49-201-25 52 82

Great Britain

Peace Tax Campaign, 1a Hollybush Place,
London E2 9QX
Ph.++44-71-739 50 88
Fax.++44-71-739 50 88

European Quaker Network on Peace Tax Concern,
c/o Gerald Drewett, 20 The Drive, Hertford SG14 3DF
Ph.++44-992-58 69 43
Fax.++44-707-037 12 97

War Resisters' International,
55 Dawes Street, London SE17 1EL
Ph++44-71-703 71 89
Fax 708 25 45

Italy

OSM: Campagna nazionale di obiezione alle spese militari,
via Milano 65, 25128 Brescia

Giorgina Momigliano,
via Furggen 19 11100 Aosta
Ph.++39-165-55 30 98

Japan

COMIT, c/o Michio Ohno, 1789-014 Toke-cho
Chiba-shi 299-31

Netherlands

BWD: Beweging Weigering Defensiebelasting
Oosterkade 13, 3582 AT Utrecht
Ph. ++31-30-54 19 49
Fax. ++31-30-52 19 95

Legislative Committee, c/o Kees Nieuwerth,
Hoofdstraat 26, 9514 BE Gasselternijveen
Ph.++31-5999-12901
Fax.++31-5999-12901

Norway

Peace Tax Campaign, c/o Hans Eirik Aarek
Dronnirig Ragnasgt 9, 4010 Stavanger

Spain

Asamblea de Objection Fiscal, c/o Pedro Otaduy
Aptdo 1126, 31015 Pamplona-Irunea
Ph.++34-48-27 95 28
Fax.++34-48-17 32 38

Sweden

Skattebetalare för fred, c/o Eva Parell
Torstenssonsgatan 7-II tr, 114 56 Stockholm
Ph.++46-8-660 11 90

U.S.A.

National Campaign for a Peace Tax Fund,
c/o Marian Franz, 2121 Decatur Place N.W
Washington D.C. 20008
Ph.++1-202-483 37 51
Fax.++1-202-986 06 67

NWTRCC: National War Tax Resistance Coordinating Committee,
P0 Box 774, Monroe, Maine 04951
Ph.++1-207-525 77 74

Conscience and Military Tax Campaign,
4534 1/2 University Way N.E., Seattle, WA 98105
Ph.++1-206-547 09 52

The Peace Tax Payers, c/o Michael Fogler
PO Box 383, Lexington, KY 40585
Ph.++1-606-299 30 74

1.4

Financial report

Expenses

1. Lodging and meals J. Brel for participants and interpreters	165.274 BEF
2. Excursion: bus and guide	12.100
3. Administration: preparation, mailings,...	40.282
4. Proceedings: paper and mailing	14.300
5. Transportation: interpreters, NATO, E.P.	5.140
6. Main speaker	2.000
7. Staff	30.000
8. Travel Indian participant	36.300
9. Interpretation equipment	20.000
10. Gifts interpreters	5.410
11. Other: video, drinks, phones, copies	4.872
	335.678 BEF

Income

1. Participants' contribution: lodging, meals, excursion	137.509 BEF
2. Participants' contribution to travel fund	35.625
3. Gift: Joseph Rowntree Charitable Fund	87.249
4. Gift: VAKA and H. Ongena	30.000
5. Gift: Anonymous	5.000
6. Gift: Priests and rel. for justice and peace	3.000
7. Gift: E. Pearson	2.967
8. Other	. 675
	302.025 BEF

Deficit

33.653
335.678 BEF

1.5

IVth INTERNATIONAL CONFERENCE ON WAR TAX RESISTANCE AND PEACE TAX CAMPAIGNS

BRUSSELS, 5 - 8 NOVEMBER 1992

PROGRAM

THURSDAY, November 5th:

- 14-17: visit to NATO (make sure you have your passport or ID-card with you!)
- 18: dinner
- 19: press conference (Jacques Brel)
- 20: evening geared mainly for a Belgian public, but of course all participants at the conference are welcome (simultaneous translation):
 - a) short testimonies by 2 Flemish and 2 foreign grassroots peace activists on WTR and PTC
 - b) short reactions by 4 Belgian politicians on pending PT legislation
 - c) experience of a lobbyist from the USA
 - d) break followed by debate

FRIDAY, November 6th:

- 9-12.30: introduction to the European Community and the Council of Europe, in collaboration with the Quaker Council on European Affairs.
- 9 leaving J.Brel for the European Parliament (make sure you have your passport or ID-card with you!)
- 10-11: meeting with Richard Balfe, MEP 11: return to J. Brel and coffee
- 11.30: Information on the Council of Europe
- 12.30: lunch
- 14: FORMAL START OF THE CONFERENCE
- 14.15: lecture by Prof. Dr. Theo De Roos (professor of law at Maastricht Univ.; legal advisor for the drafting of the Dutch peace-tax bill) on: "Conscientious Objection to taxation for military purposes as a human right. Legal and constitutional aspects. (room: Egmont/Hoorn)
- 16.30: coffee/tea
- 17: meeting of the steering committee (at least one person per country/organisation is asked to attend) on some practical matters: (room: Egmont/Hoorn)
 - a) program of the conference
 - b) how do we assure the follow-up of the agreed decisions?
 - c) International project: evaluation of the Innu project; new project (please bring proposals with you); who will be responsible for the next two years?
 - d) place of the Vth conference
- 18.30: dinner
- 20: forum: presentation of new developments in WTR-PTC in a few countries

SATURDAY, November 7th:

- 9 till 12.30h (including break): you can choose between four WORKSHOPS:

- 1) Peace Tax legislation in various countries: state of affairs, comparison, prospects,
Resource persons (rp): Phil Rimmer, Malcolm Reid Chairperson (cp): Kees Nieuwerth
- 2) Peace Tax as a human right in international fora (U.N.O., Council of Europe, European Community,...)
rp: Barbara Forbes cp: Erik Hummels
- 3) Analysis of successes and failures of some national campaigns (France, Italy,...); lessons from protests against a war tax for the Gulf War rp: Joel Tanaff cp: Franco Perna

4) Conscience, non-violence and WTR for the 21st century, particularly as seen from the viewpoint of the non-Western world. With testimonies by non-Western participants

rp: Arya Bhardwaj cp: Trix van Vugt

- 12.30: lunch

- 14.30 till 18.00h (including break): you can choose between four WORKSHOPS:

5) WTR at a grass-roots level: experiences, seizures, ideas, strategies, rp: NWTRCC (USA) cp: Klaus Hecker

6) Lobbying for peace tax legislation: how do you do it? Plus ideas how to gain support from trade unions, peace movements at large, Third World groups, etc.

rp: Marian Franz cp: Kees Nieuwerth

7) Religious bodies; the consular process and WTR

rp: G. Momigliano, G. Marasso, A. Grassis cp: Martin Arnold

8) Court cases: facts, evolutions

rp: Erik Hummels cp: Hans Mulder

- 18: dinner

- EVENING FREE (!) for writing reports, drafting resolutions,.. AND for informal get together

SUNDAY, November 8th:

- 9: plenary session: reports from the workshops; resolutions

- 12: Closure of the conference

-12.15: lunch

- 14: AU REVOIR !

- 14.30-17: Guided tour of Brussels with very qualified guides. In order to be able to get a good picture of the whole geographical and historical dimensions of Brussels, the guides have recommended using a bus. Because of a massive interest for Tour A, and practically no response to Tour B (urbanisation et architecture, en français), we have decided to annul Tour B. We are sure language difficulties will not be able to prevent conference participants from enjoying Tour A (with a little help from the friends...):

- Tour A: a tour with a more sociological emphasis with as themes poverty, the demolition of neighbourhoods and the impact of the European Community (English)

2 General report

2.1 Introduction

This general report contains all the aspects of the conference that are not specifically dealt with in Section 3 (Country Reports) and Section 4 (Workshops). The various aspects are treated here roughly in the chronological order of the conference program.

Every participant and each national movement is urged to check carefully these Proceedings in order to act on certain points. You will not find all the decisions and things to do neatly together; in the various paragraphs you will rather find suggestions for action, for reflection, for lobbying, for writing letters, for sending documents, for reporting back to a coordinator, for sharing information with other national movements, for spreading information to your own members or the public at large. For some points of interest no responsible person is mentioned. Hopefully, someone will see the importance of such an item and will find time to tackle it.

Let us be active so that we see some progress and have a lot of experiences to discuss at the Vth International Conference in 1994.

2.2 Visit to NATO

Prior to the Conference itself a visit to the NATO Headquarters in Evere-Brussels had been arranged for some thirty persons. We heard two NATO officials give an introduction on current political issues and on defence policy. For peace activists it was interesting to listen to their reasoning. We were particularly pleased to hear that the NATO military had advised the politicians against a military intervention in former Yugoslavia, as it would offer no solution and only worsen the problem! In still another aspect NATO presented itself as a very peaceful organisation: although it did not claim to know all the answers, we were told it is very frequently consulted by Eastern European countries on the issue of reconversion of the arms industry to civilian production. It sounded as if NATO would be a likely candidate for a peace prize.

2.3 Press conference

At the press conference scheduled for 7 p.m. on Thursday nobody showed up.

2.4 Belgian evening

Still at the fringe of the conference itself we listened to a forum discussion, chaired by Dirk Panhuis (VRAK). We heard testimonies about WTR from a Flemish teacher Bob De Baecke whose court case is still pending; from Jan Vanden Berghe, R.C. priest, whose car was nearly sold in 1989 and who candidly expressed his doubts about priorities of actions in the present political climate in Belgium; from Ursula Windsor, a British Quaker and from Christa Voigt, a German Quaker pharmacist, who both have been in court.

The main sponsor of the peace tax bill, Representative Hugo van Dienderen (Agalev) presented the slightly revised version of the bill and Senator Nelly Maes (Volksunie: Flemish Nationalists) expressed her warm support for the bill.

Finally, Marian Franz, lobbyist at the USA Congress, told us how she approaches Congress people and how important the hearing on the

peace tax bill (H.R. 1870) before the Subcommittee on Select Revenue Measures has been (May 21, 1992). She recalled the words of Repr. Andrew Jacob some years ago: "History and morality are on your side."

2.5 European Parliament and Council of Europe

On Friday morning we had a valuable meeting in a room of the European Parliament, Belliardstraat, with Richard Balfe, MEP for the British Labour Party. He enjoys the E.P. for its open-mindedness and for its enriching and stimulating encounters with other MEP's from very different backgrounds. For instance, as the MEP's are seated alphabetically, Richard Balfe from Britain with his Irish background sits next to an Italian priest, who came to the socialist group through liberation theology, and on the other side next to a former foreign minister (Cheysson) from France with his diplomatic experience and a Greek MEP, who has been six years in prison under the Colonels.

Richard Balfe stressed the need to permanently educate the MEP's and to overcome their ignorance and prejudice toward our cause. On March 11, 1985 he tabled a resolution on C.O. to military taxation. There was a debate in the E.P.

He felt our best hope of advancing the peace tax bill in the European Community was via the EC's Civil Liberties Committee, which would look at legislation on a class (i.e. all-European) rather than on an individual basis - which would be the approach taken by the EC's Petitions Committee.

He suggested that candidates for the 1994 European elections be questioned on their opinion about C.O. to military spending.

After the meeting in the E.P. Barbara Forbes (Quaker Council on European Affairs in Brussels) gave us some additional information about the structure and bodies of the EC, particularly because some of the names resemble those of the Council of Europe and even those of the U.N.O.

European Community		Council of Europe
1. Now 12 countries		1. 27 countries (+ special guests)
2. Economic and political matters		2. Human rights and parliamentary democracy
3. 518 elected MEP's		3. Each country sends a number of national MP's
4. Bodies: a) European Parliament in Strasbourg and Brussels b) Council of Ministers in Brussels c) European Commission (Br.) d) Economic and Social Committee in Brussels e) Court of Justice in Luxembourg. f) 18 Committees (Brussels): ---Petitions Committee ---Civil Liberties Committee		4. Bodies: a) Parliamentary Assembly in Strasbourg b) Legal Affairs Committee with a Sub-Committee on Human Rights in Strasbourg c) European Commission on Human Rights in Strasbourg, which is a filter to: d) Court of Human Rights in Strasbourg

2.6 Petra Kelly

At the formal opening of the IVth International Conference on Friday afternoon a moment of silence was observed in commemoration of Petra Kelly and her companion, who were found dead recently. She was a committed activist for peace and for war tax resistance. She was a keynote speaker at the 1st International Conference in Tübingen (Germany) in September 1986.

2.7 Keynote address

The keynote address was given by Prof. Dr. Theo De Roos, professor of law at Maastricht University, who has been a legal adviser for drafting the Dutch Peace Tax Bill. Although there is no Dutch constitutional statement supporting freedom of conscience, there is recognition of conscientious objection to military service and there are several other precedents of laws recognising religious freedom and objection to a number of taxes/retributions/insurances.

The text and the explanatory memorandum of the proposed Dutch bill (in an unofficial translation) can be found in Appendix 1. Note that this translation is based on the previous bill (1989) and that some light changes have been introduced in the 1992 version.

The lecture given by Dr De Roos was followed by a discussion. (The following report was made by Hans Mulder).

David Bassett: What are the appropriate uses for the money that goes to the National Peace Fund?

Theo De Roos: In the bill the destinations are given:

- research into the situation of the poorest on earth;
- research into the relations between underdevelopment, violation of human rights, political tensions, socio-economic structures and military spending;
- real support of the poorest on the earth;
- research into the causes of international conflicts;
- research into the use and consequences of military violence;
- research into the possibilities of non-violent conflict-solving;
- support of projects promoting non-violent conflict-solving;
- information on these domains.

Phil Rimmer: Is there a possibility in the bill to let the money left over from the peace dividend flow to the United Nations?

Theo De Roos: This solution is not excluded. Part of the money should go to non-military solutions. But then one leaves the field of the Ministry of Defence. We choose to bring it under the Ministry of Defence. A commission there decides where the money is spent on, regarding the given destinations.

Christa Voigt: The defence of a country is an existential matter. Is it imaginable that there will ever be a country that decides not to defend itself?

Theo De Roos: Because the security of the people is a need, this means it is an existential fact. The self-consciousness of a country is at issue. One has to distinguish non-violent defence from no defence at all. If one has self-consciousness, one will not allow oneself to be butchered passively, but one can choose to defend oneself in a non-violent way. The individual citizen must be prepared to defend him/herself in a non-violent way. It is a matter of consciousness of the people. And this is only the beginning.

Lynne Weiss: It seems to me the Dutch peace tax legislation does not decrease the amount of money for military spending. I wonder if the legislation will be taken serious then.

Theo De Roos: The eventual objective is to decrease the military spending. If one wants to punt the eventual objective into practice, one has to be pragmatic. The first aim is to let the legislator and the politicians become aware of the fact that they have to make a deliberate choice about the level of military spending. Then they will be reminded that there is a Peace Fund. This can lead us to a more peaceful way of living. Of course this is not an everlasting solution.

Guiseppe Marasso: The most important thing is what will happen to the money you will divide. The Italian peace tax bill has a Fund in which war situations are provided.

Theo De Roos: The Italian proposal is not very different from the Dutch one. The Dutch formula is a bit broader but that does not mean both proposals are opposites from each other. If one concentrates on military spending and attunes the spending of the Peace Fund to this, there will be a clear relation to what one wants to achieve.

Gottfried Thieme: The way the defence is constituted is very important. The point is to change this way of defence completely. One has to have the means to accomplish that. Not everyone has the strength to choose a non-violent defence.

Theo De Roos: I agree with this completely. We live in a schizophrenic reality. However, if there are no people willing to propagate creative and radical alternatives, there will not be any development

Michael Fogler: In the U.S.A. we want the people to decide where their tax-money is spent on. The government would be obligated to fulfil those wishes. What is your opinion on this concept?

Theo De Roos: It means a radical change of society. There will be problems organising this concept, because the need of political coordination will remain. Education for example needs to be paid for, but as most people do not want their tax-money spent on education, one has a serious problem.

Pedro Otaduy: How can you be sure there will be a decrease in military spending?

Theo De Roos: Let it be clear: we are aware of the fact that the military budget will be increased by the same amount of money that flows to the Peace Fund. If the peace tax bill does not keep this solution open, one violates the power of parliament to decide where the tax-money is spent on: that means one takes away the real power of parliament. Then the peace tax bill won't have any chance to become a law. In what you say you prove the necessity of political discussion about these matters.

Pedro Otaduy: What and who has to be defended? The rich can defend themselves and the poor people of the world are not capable of doing that. What is your idea about this?

Theo De Roos: Defence only for the rich is unacceptable. It is difficult to answer this question; we do have a model for peace taxation, but, although we have some ideas about it, we don't have a real model for a peaceful defence. Let me remind you that Theo Van Boven was asked to come here today; he wasn't able to come, but he would have been glad to answer this question. He is specialised in human rights that can change the problem of the difference between rich and poor.

Cesar Flores: For the peoples in Central America the problem is not a matter of taxation and war, because people are so poor they can't even afford to pay taxes, but the real problem is that the North decides where our money goes to. If people in the North can pay taxes it is wonderful they pay for development of the Third World. But NATO exists as long as there will be a risk for the North: there will always be a risk for the North as long as Central America remains poor.

Theo De Roos: There is a strong relationship between underdevelopment and international peace. In this matter Theo Van Boven is also specialised: he was fired by the U.N. because he confronted the USA with its responsibilities regarding underdevelopment. In relation to this matter also a group of Dutch people (6,000 participants) went to the European Commission of Human Rights in Strasbourg arguing that producing nuclear weapons and preparing a nuclear war is in violation of the Right to life as described in Art. 6 of the Covenant of Civil Rights and Political Freedoms. They are still waiting for a decision. Also in the proliferation of (nuclear) weapons one can see the difference between rich and poor countries. It is interesting to oppose this in a juridical way.

2.8 International project

Following the selection process started in Vierhouten (1988) and the decision taken in Aosta (1990) the Dutch BWD distributed information on the Innu campaign against NATO low-level flights above their territories in Labrador, Canada. The national campaigns published this information around December 10, 1991 (Human Rights Day) and sent their contribution to the Innu. As far as known the following amounts have been sent. (The figures are conversions from other currencies and thus approximations.

Australia: \$ 200	Belgium: \$ 500	Denmark: \$ 150
Germany: \$ 600	Italy: \$ 7,900	Netherlands: \$ 500
Spain: \$ 1,541	Sweden: \$ 800	U.K.: \$ 4,100
U.S.A.: \$ 200	Total amount: \$ 16,491	

Apparently, it was sometimes difficult to get the money to the Innu, *e.g.* VRAK sent the money in December 1991, but got it back through the bank in August **1992**. Finally Marya Nyland took the money in cash with her in November 1992 after the conference and deposited it for the Innu. Up till now it is not clear whether the Innu received all the money.

From the reactions of the national movements the Dutch BWD concluded that the project was evaluated as very positive and that a project should be chosen again.

Before the conference two projects were proposed in writing: Peace Brigades International in Sri Lanka and Neve Shalom/Wahat al Salam in Israel.

At the conference the British group proposed to support one of the peace centres in former Yugoslavia where a lot of healing and bridge-building between population groups has to be done. As this proposal was not yet well defined and as the British were ready to work on it, the Conference decided that this kind of project could be chosen at the next conference in 1994.

Now the choice was made to support the PBI project in Sri Lanka. The Flemish VRAK agreed to collect updated information, not on the Vedchi training centre, but on the need for a vehicle/motorbikes for escorting groups and barristers in conflict areas. VRAK will send the information and form of payment to the groups by mid '93.

2.9 Oral country reports

Six written reports were submitted before the conference and are reprinted, together with two additional reports, in these Proceedings. Delegates of a few countries wanted to present activities in their country in a plenary session.

Marya Nyland (Conscience Canada) showed a very professionally made video "Your Money or Your Life", available from Conscience Canada for \$ 15 on NTSC or from VRAK-Brussels on PAL.

Cesar Flores, working with the Mennonite Church in Honduras, told us how Central America, where many people are too poor to pay taxes, suffers from the military backed up by taxpayers' money in the North.

Giorgina Momigliano from Italy reported on some 25 trials of war tax resisters, all of which have been acquitted. (Appendix 3) Christa Voigt and her husband have been heard by the highest Federal Finance Court (Bundesfinanzhof) in Munich (Germany). This court agreed their stand is 'conscientious' but ruled that 'conscience is not involved in the payment of taxes for military purposes.' In the mean time we heard that M. Arnold must pay DM 1,000 if he wants his appeal to be heard before the same court.

Lynne Weiss (NWTRCC) told about the case of Randy Kehler and Betsy Corner in Massachusetts.

Marian Franz (National Campaign for a PTF) reported on the Hearing (May 21st, 1992) on the Peace Tax Bill before the Sub-Committee on Select Revenue Measures.

2.10 Third World Participation

As requested at the IIIrd International Conference in Aosta, a special effort was made to attract participants from Eastern Europe and the Third World. Even though their taxation structures are very different, they also have to deal with militarism (often as victims).

Arya Bardhway (Gandhi-in-Action, New Delhi, India) conducted workshop nr 4 (Conscience as seen from the non-Western world). His trip was paid for with donations by the other participants at the conference and the Dutch Peace Tax Fund.

Cesar Flores (Honduras Mennonite Church) could come thanks to the funds raised in the U.S.A. by Marian Franz.

Two representatives from the Green Earth Organisation, P.O. Box 16641, Accra-North, Ghana, had to cancel their trip due to health problems.

K. Jayakar Babu (International Fellowship of Reconciliation, 17 Balfour Road, Kilpark, Madras 600 010, India) also had to cancel his voyage at the last moment.

2.11 Place of the Vth International Conference

The British Peace Tax Campaign has considered organising an international conference, but would rather do so in 1996.

When at first no other movement volunteered, Arya Bardhway offered to host the conference in New Delhi. There followed a lengthy and at times emotional discussion on the advantages and disadvantages, such as: - India has to offer us an experience with peace and non-violence; - The voice of the Third World should be heard; - People from Asia would be more inclined to come. The same might hold for Japan and Australia that were present at previous conferences.

- For other Third World people India is as far as Europe or even further.
- The movements presently involved in WTR/PTC may not be able to go to India either for time or money reasons or for both. We would be a very small group.
- In India different people, not dealing with WTR/PTC will attend: completely new issues will come up. Going to India would destroy the momentum of our struggle.
- India has no WTR/PTC.

During the long discussion there grew a consensus that India would not be the right place to hold the next conference.

Then Pedro Otaduy (Campaña de Objecion Fiscal, Spain) offered to organise the Vth International Conference in the North of Spain (in Basque country near Bilbao with its international airport or Hendaye on the international railway). The time would probably be the second half of September 1994. This offer was gladly accepted.

2.12 Future activities

2.12.1 It was recommended that the Vth conference include a workshop on Conscience What is it? How does it function? How do you explain it to the public at large and to politicians?

2.12.2 There should also be reflection on whether we object to UN military forces. What are the differences between peace keeping and peace enforcing operations?

2.12.3 It would be useful to compose a book(let) containing precedents that can be used in discussions with politicians, churches the public, etc. There could be chapters on:

- a) Historical cases of WTR (See also "Historically Speaking" in E.Adamson, For Conscience Sake Victoria, 1984, p. 22-29. Some of these historical events are glorious moments in national histories
- b) Laws which in the past have existed recognising conscientious objection to war tax.
- c) Human Rights Declarations on C.O.
- d) Laws which exist now to protect the right of conscientious objection to military service, to compulsory taxation/insurances/retributions,
- e) Laws permitting taxpayers to direct part of their taxes to a particular fund or purpose.

2.12.4 Svend Henriksen promised to prepare a questionnaire about membership drive. VRAK agreed to distribute it. The questionnaire is printed in Appendix 2. Please use it for the evaluation of your own campaign and send your answers to Pedro Otaduy for possible discussion during the Vth conference and a copy to Svend.

2.13 Excursion in Brussels

On Sunday afternoon many participants attended a guided tour of Brussels by bus. This very informative tour presented the geographical and historical dimensions of the city, including examples of socio-economic factors as these influence housing. Brussels appeared to be a lively show of many diverse styles in art, architecture and urbanism from all periods.

3 Country reports 3.1

Report on the Peace Tax Campaign in Belgium (1988-1992) By VRAK (Aktie Vredesbelasting)

A report on the campaign from 1983 till 1988 can be found in the documents for the 2nd International Conference in Vierhouten (p. 20-21).

Parliamentary action

After the State Council had given its advice (Nr 210, 85-86, 3 of October 12, 1987) on the proposed bill in the senate, a revised (mainly simplified) bill was proposed by a Flemish Green representative in the House (Nr 1226) on December 12, 1988 and by Walloon Socialist and Green senators in the Senate (Nr 753) on June 30, 1989. The proposed bill was discussed in the Finance Committee of the House on January 29, February 5 and March 7, 1991. All the arguments pro and contra can be found in the committee report (Nr 1226, 89-90, 3). The proposal was lost by 13 votes to 1 (the vote of the Flemish Agalev sponsor of the bill). In those circumstances we thought it wise to first revisit all parties before bringing the bill to a full vote in the House (initially planned for March 27th). Particularly the change in attitude of the Socialists and Flemish Nationalists (V.U.) since 1987 has to be deplored.

A lobbying tour (June 1991) by VRAK to the Greens, Socialists, Christian-Democrats and Flemish Nationalists showed that there is interest for our conscientious concern and that our action has been noted in parliament. The lack of support during the vote on March 7 has to be explained as a result of insufficient lobbying and of the fact that, at least in the House, the bill was sponsored only by one opposition party.

The elections of November 24, 1991 resulted in the rise of a Flemish protest party (ROSSEM) and of the extreme-right nationalists (Vlaams Blok in Flanders and Front National in Wallonia). After the formation of a new government (Dehaene: Christian-Democrats and Socialists from both sides of the linguistic border), VRAK has been lobbying in order to find people from various parties to sign a slightly revised bill (summer '92). We should be able to find at least one representative and one senator from both Green parties (Flemish Agalev and Walloon Ecolo), the (Flemish) S.P. and (Walloon) P.S., the Volksunie (Flemish Nationalists) and perhaps ROSSEM. We must also say that VRAK has concentrated its efforts on the Flemish parliamentarians, whereas the Walloon movement "Contribuables pour la Paix" has not been very active.

Grassroots activities

1. The basic action model consists in refusing to pay 500 BF to the Revenue Service and be prepared for their reaction. The number of people participating in this model has decreased to some dozens a year. Those who persist in their refusal after the reminders have the possibility for an action with good publicity for our cause.

A R.C. priest (Jan Vandenberghe) had his car seized, but the public auction scheduled for December 16, 1989, was called off for unclear reasons (too much publicity?).

A seizure and public sale of expensive furniture (of the undersigned) by the bailiff on June 6 and 15, 1990 in order to get 2 x 500 F, resulted in an excellent media event: all national and local papers covered this action in Leuven, often with colour pictures, even on the front page. The sale was also reported very well in the Flemish BRT evening 1V news. The furniture has been recovered and the costs of the sale (some 30.000 F) were covered by donations. -

Another persistent refusal by Bob De Baecke to pay 2 x 500 F and 2 x 7% of his taxes over four years will lead to a court case in Bruges scheduled for October 14th, 1992. The case will no longer be about withheld money (which in the meantime has been recuperated by the Revenue Service on sums they had to repay to this peace activist), but about a compensation of 25.000 F to be paid to the Revenue Service for unnecessary costs made for the court case by the Revenue Service.

2. In order to push the government to halve the military spending and to create a Peace Tax Fund, a campaign called "50%" was set up: people pay 50 F to the Treasury with the explanation: "For

a Peace Tax Fund/Against military spending." This action with its much lower threshold is considered as humorous and serious at the same time. In her answer to a parliamentary question in the House, the then Secretary of state for finance (Wivina Demeester) confirmed that the money is put in a special account for third parties and should be spent in "accordance with the intentions of the government declaration of May 10, 1988".

Gulf War

In June 1991, shortly after the Gulf War, the government was considering raising a one-time special war tax. VRAK prepared an ad against war tax to be put in some newspapers. In the end this was not done, because the government did not go ahead with its plan for a war tax, reasoning that such a tax would strengthen the demand for a peace tax fund."

Churches

On June 11, 1991 the United Protestant Church in Belgium sent a letter to prime minister W. Martens expressing its concern for the denial of the problem of conscience of the undersigned (an elder of the Leuven protestant parish) and demanding swift progress on proposed legislation.

Publications

A newsletter (VRAK-INFO is sent out four times/year. There is a juridical brochure (*Geen geld voor geweld* on seizures, etc. (1984, 76 p.), a booklet (*Vredeskost* on violence, non-violence and peace tax (1989, 34 p.), a guide for tax refusal (4 p. + model letters), posters, leaflet.

Peace projects

In order to underline its commitment to non-violent conflict resolution VRAK has supported some peace projects:

- 10.000 F (Jan. 1989) for a preliminary study in Nicaragua by Peace Brigades International for a non-violent civil defence.
- 10.000 F (1991) for a project "Social defence" of the Flemish C.O. group "GEROLD."
- 15.000 F (Dec. 1991) for the Innu-action against NATO low altitude flights above their territories in Labrador/Canada.

Collaboration

The VRAK office is located in the Peace House in Brussels with other peace and C.O. organisations and relies on the infrastructure of Forum voor Vredesactie (Flemish WRI). VRAK is also often in contact with the Quaker Council for European Affairs in Brussels and is a member of the Flemish peace movement VAKA-OCV.

Dirk Panhuis
September 1, 1992.

3.2

Chronology of War Tax Resistance Developments in Germany from 1980 to 1992

In the early 80s some groups in Berlin, Cologne, Heidelberg and Freiburg discuss the problem that they have contributing to funding arms and the military -which they oppose - via their tax payments.

In 1981 some individual taxpayers start refusing to pay part of their income or motor vehicle tax to the tax authorities. They pay the money into special blocked accounts, call upon their employers to do likewise with the automatically deducted income tax of employees, apply for recognition by the tax authorities. Some take legal action on the basis of article 4 of the German Basic Law (Constitution), the basic right to freedom of conscience, claiming their conscience bars them from contributing to funding the military and nuclear arms.

With the growth of the peace movement due to the debate on the dual track agreement, the issue is taken up by entire groups 46 pastors of the Protestant Church of Hesse/Nassau send a letter to their leaders. In Berlin a motion to be tabled at the regional synod is supported by more than 300 signatures. 80 employees of Diakonisches Werk, Stuttgart, request their employer to exempt them from having to co-fund the military.

In 1982 the campaign Ohne Rüstung Leben (Living without arms) include a leaflet "To all taxpayers: DISARM YOUR TAXES!" in the information they send out.

In 1983 a national "Peace Tax Initiative" is founded in Heidelberg.

In 1984 Agape publishing house publish "Was gehört dem Kaiser? Das Problem der Kriegssteuern" (What is Cesar's? The problem of war taxes) by Wolfgang Krauß

In 1984 German Quakers come out in favour of legislation enabling taxpayers to replace their military taxes by peaceful alternatives along the lines of conscientious objection to military service. In 1987 Mennonites follow suit.



In 1984 the Bielefeld-based "Campaign for War Tax Resistance" take up the Dutch example and initiate "Campaign 5,72 DM" whereby for each new medium-range missile 1 Pfennig is to be withheld from one's motor vehicle tax and to be used for peaceful purposes. 800 taxpayers from all over Germany participate.



In 1985 a group of church workers found the ecumenical campaign "Taxes into Ploughshares" for joint action in the churches in order to make sure that income tax of war tax resisters employed by a church be spent for peaceful purposes only.

In 1986 a first bill recognizing war tax resistance and providing practical ways of implementing it is submitted in Parliament with its first reading taking place on December 4.

In autumn 1986 the first international Conference on War Tax Resistance takes place in Tübingen with participants from 14 countries in Europe, America, Japan and Australia.

The issue is taken up at conferences organized by church academies and centres. At a conference in Iserlohn a resolution with demands to the churches is adopted.

In 1988 Peace Tax Initiative launch the campaign "Not with my Taxes! - Disarmament from below" in which information and practical instructions on how to resist war taxes and raise awareness are distributed.

There are further international conferences on war tax resistance in the Netherlands (1988) and in Italy (1990).

In 1988 discussions are initiated between leaders of the Protestant Church in the Rhineland and representatives of campaign "Taxes into Ploughshares", in 1989 also with leaders of the Church of Hesse/Nassau.

In June 1989 there is a first court ruling in Germany, by Freiburg Court of Finance, confirming the seriousness of the plaintiff's decision of conscience in favour of war tax resistance. Others are to follow.

In 1990 the Diocesan Assembly of Pax Christi in Münster diocese unanimously request the church authorities to make war tax resistance possible.

The same request is put forward by a group of Solidarische Kirche (Church in Solidarity - a grouping in the Protestant Church) in Recklinghausen and directed to their employers in the Protestant Church of Westphalia.

In July 1990 the German government issues the following statement on war tax resistance: "There is no legally significant conflict of conscience to be

solved." The government let it be known that tax authorities received instructions from government ministries to "reject or not decide upon" requests by war tax resisters.

A bill on exemption from war tax is again submitted to Parliament in 1990 and in February 1991 and referred to the competent committees after its first reading on February 21, 1991.

The second war in the Persian Gulf, which starts in January 1991, entails a conflict of conscience for many citizens because there are announcements of war tax to be levied for the Gulf war. Many individuals, groups, companies and organizations resist taxation as far as possible or, in the case of employees, put forward requests to that effect to their employers and tax authorities. "Peace Tax Initiative" call for participation in a campaign "No Money for War" and present information material and practical guidelines, among others a manual on how to resist income and value-added tax.

In March 1991 a "Peace Tax Network" is founded.

Netzwerk Friedenssteuer

The tax increase of July 1st is repeatedly and explicitly justified both by the German chancellor and the minister of Finance with a reference to having to cofund the war. Even though it is officially called a "solidarity levy" (solidarity with East Germans to pay for the costs of unification), many citizens reject it as being a war tax.

After the tax increase of July 1st, the number of war tax resisters rises again. Apart from innumerable individuals, about 200 companies and their employees get involved in war tax resistance. By September, more than 1000 requests for war tax resistance have been submitted to church employers alone. Almost all of them are turned down, 4 local parishes agree.

In June ecumenical campaign "Taxes into Ploughshares", Pax Christi and Fellowship of Reconciliation present a brochure on "War Tax Resistance - Church Documents from Walpot to Hunthausen, from Seoul to Spandau". The publication "Wer will, kann" (Those who want to can do it) provides information on legal remedies open to employers.

At the request of employees, the reformed parish in Göttingen, a number of peace organizations such as Fellowship of Reconciliation, Ohne Rüstung Leben (Living without arms), Evangelische Arbeitsgemeinschaft zur Betreuung der Kriegsdienstverweigerer (Protestant Working Group for Conscientious Objectors), Graswurzelwerkstatt (Grassroots Workshop) and Freundeskreis Eirene (Friends of Eirene) withhold part of their employees income tax and instead of paying it to the tax authorities pay it into a special account.

Olms publishers publish a book by Dr. Paul Tiedemann, judge at an administrative court, on the basic right to freedom of conscience in Germany: "The right to conscientious objection to taxes" which provides ample justification from constitutional and tax law for the thesis this right does in fact exist.

Some synods and parish/elders' councils come out in favour of making war tax resistance possible, some have requests to that effect on the agenda of their autumn meetings. Several regional synods decide to have their committees deal with the issue of war tax resistance.

More legal proceedings are initiated at financial courts against tax authorities that rejected requests for remission of war taxes.

The supreme Financial Court rejects the creation of a legal basis for war tax resistance. An appeal is lodged against this ruling at the Federal Constitutional Court.

"Peace Tax Initiative" develops into "Peace Tax Network" in 1992. In 5 regions contact persons meet twice a year and send delegates to the network's council where they work together with representatives of the issue-oriented working groups "awareness-raising at grassroots level", "questions of international cooperation", "parliamentary initiatives and bills", "Taxes into Ploughshares" (in the churches), and "legal remedies".

In July 1992 FEST (Forschungsstätte der Evangelischen Studienstiftung - a protestant research centre in Heidelberg) presents a written opinion of 200 pages on theological, economic and legal questions pertaining to war tax resistance. The opinion had been commissioned by the Protestant Church of the Rhineland.

In September a new publication is issued: "War Tax Resistance, the Twin of Conscientious Objection to Military Service, Justification - Practice - Discussion".

Oct 1992

Netzwerk Friedenssteuer

Werwolf 57a, D - 5650 Solingen

"Steuern zu Pflugscharen"

c/o Martin Arnold, Neissestr. 4, D - 4300 Essen 1

Situated in Central America, Honduras occupies 112.088 sq.km. and has an agriculture and forestry-based economy. Bordering El Salvador, Nicaragua and Guatemala, it has a population of 5 million according to latest figures. Literacy is about 50%, infant mortality 70/1000. In recent years unemployment has risen with the introduction by the government of a neo-liberal policy of privatisation. Of an economically active population of 2,5 million only 1,5 million have formal employment, the remaining million being jobless. It is estimated that about 80% of GDP is absorbed by just 20% of the population, or conversely 80% of the population receive 20% of the nation's wealth... According to the WHO 2,5 million people are below the official poverty line. This shows that our problem is less the levying of taxes than the levying of our young people to feed wars which we are forced to carry out in the name of external interests supported by the taxes of other countries.

During the 1980s one of the most flagrant acts of military repression was carried out by means of low-intensity psychological warfare and geo-strategic domination by the United States in the aftermath of the overthrow of Somoza and the revolutionary groundswell in Nicaragua.

From 1979 on Honduras was converted into a war base; all sorts of strategic installations of exclusively military use were built. Joint Honduras-USA military bases proliferated, forcing the country into a constantly provocative stance, particularly towards the Sandinista government, while the Honduran people endured constant insecurity and repression.

It should be recalled that throughout the 80s about 15.000 Contras occupied an area of some 400 square kilometers of our territory, not only digging in, but moving to and fro destroying Honduran peasant families and communities.

This whole situation drew Honduras into an absurd war in which Honduras had nothing to gain, and yet taxes for the Defence budget tripled. The burden of the war was placed on the shoulders of the Honduran people, even allowing for the strong support for the war received from the USA.

With the advance of this war situation came growing unemployment, food shortages, freezing of minimum wage levels and the suppression of human rights. Grotesque death squads, torture, disappearances, exile and illegal imprisonment were used against any who even dared to express coherent thoughts against what was going on.

Against this sombre backdrop, there was a revival of the activity of the churches. The Mennonite Church of Honduras through the Social Action Committee of churches and other humanitarian organisations began the risky work of caring for the large urban groups of displaced, banished and marginalised people. As expected, criticism, disapproval, surveillance and harassment by the army soon followed. At the same time, the Friends, the United Brethren, the churches and others, drew up a paper to be presented at the parliament in which we stated our principled objections to the war and to compulsory military service,

proposing alternatives for a better way of life and an alternative form of service for youth attached to the churches. The paper was not tabled, but nevertheless for the first time it was acknowledged that there was a group of churches that did not go along with the war, and this was already a first step in the direction of peace.

Meanwhile, steps were being taken at international level to find solutions to the Central America situation, and that of Honduras in particular. From 1983 on the Contadora group was organising consultations aimed at conciliation between the conflicting forces in Central America. These gave rise to the well-known Guatemala Accord, an important step on the road to peace which recommends, among other things, national reconciliation, cease-fire, democratisation, suspension of military aid and development assistance.

As a follow-up to the Guatemala Accord, a series of meetings has been organised between governments and various irregular forces to try to carry out the agreements, which have been very difficult to put into effect. There has been success in demobilizing the Contras, achieving the cease-fire in El Salvador and setting up the Free Trade area. But the basic needs of the people have not been met, since rather than promoting development the current neo-liberal policy is tending to create more and more poverty, thus breeding an atmosphere of insecurity among the Honduran population.

There is a worldwide trend towards reductions in armed forces from which Honduras cannot escape; however, resistance to it from the army is growing all the time. Faced with this situation, the Mennonite Church has reiterated its statement against compulsory military service in the hope that the present decade will see real progress in action for peace in Honduras and Central America. We are confident that in this pilgrimage the God of peace will be with us and will guide and support us to live and work for peace.

August 7 1992.

3.4

The Dutch War Tax Resistance movement, the "Beweging Weigeren Defensjebelasting."

History

WTR has a long history in the Netherlands. It goes back as far as the 16th century when in different regions people refused to pay a special war tax Philip II -king of Spain and duke of Holland- imposed upon the Dutch to finance his wars. This act led to the beginning of the war of independence and the foundation of the Netherlands as a state.

Throughout the following ages several, most individual, cases of WTR occurred, but it took until 1980 before a national movement, the BWD, was founded. The decision of Parliament to employ 48 (out of 572) Pershing II and cruise missiles, despite all the nation-wide resistance, led to the foundation of the WTR movement. It was deeply felt that stronger actions were needed.

Several groups support the BWD, among them the Quakers, Mennonites, the Dutch IFOR and the CO movement. A group of about 10 people (most representatives of those groups) outline the policy in consultation with local groups. There is a national office with two paid part-time workers, who carry out all the administrative matters, produce the newsletter, organize demonstrations, auctions and so on.

The Peace Fund.

In 1982 the Dutch Peace Fund was established. As an independent foundation it has its own board and administration. This was done to avoid any suspicion of fraud. War Tax Resisters deposit the money they withhold in the Peace Fund until the Revenue Service (RS) succeeds in collecting it in another way. Then it can be returned with the interest the deposits produce and with gifts the fund receives peace projects, mostly on alternative defence and arms conversion, are subsidized.

In 1986 the fund contained about f 100.000, - (\$50.000) and about f 18.000 - (\$6.000) was spent on peace projects. At the moment the fund contains about \$25.000. This year the Peace Fund celebrates its 10th anniversary.

The Bill

In 1988 a group of people (from several churches) presented a bill in parliament containing regulations with respect to taxpayers who have insuperable conscientious objections against the military destination of tax-money (the COMDTM-act). Every citizen can indicate on his/her tax-form that (s)he wants the military amount to be diverted to a special peace fund. After the introduction in parliament the bill has been sent to the Council of State for advice. The advice came months later and since then the group has been busy adjusting the bill and lobbying for support among all kind of organizations. The bill would have been discussed in Parliament last November, but it has been postponed to a later date.

The Action models.

The BWD unites people with different motives, so different amounts of money are withheld. Those opposed to the missiles or to nuclear armament used to withhold the symbolic amount of f 5,72. Those opposed to all military spending withheld the total percentage which is 10% of their taxes or the amount of f940, - (about \$470), which is the amount spent per citizen per year.

But a small group withholds income tax, because just a small group pays their own income tax. The majority of taxpayers have their tax deducted at source by the employer and are therefore unable to withhold a part of their taxes themselves. That made us look for other possibilities as the Value Added Tax on energy-bills and the Motor tax. (Energy in our country is monopolized by the State). The VAT-model made it possible for large numbers of people to participate in

WTR. At the highlight of the struggle against the 48 cruise missiles large numbers of people used this model, bringing a lot of discussion in other peace movements, churches, many town councils and the media...

Another way of protesting against military spending for people, who cannot actually withhold, was found in paying separate. Many demonstrations were organized by local groups to pay the f 5,72 or 10% at the energy-office or RS in person and under protest.

The Consequences.

Withholding on the VAT of the energy-bill usually resulted in getting your gas cut off. Many people have been cut off for periods varying from a week or 48 days to two years.

The measures the RS can take against WTRs are the seizure and publicly selling of property; the garnishment of bank accounts and the attachment of earning, pension, rent. Public auctions of property used to be a good way of getting (positive) publicity; so in 1987 the government decided to avoid public auctions in cases of WTR. After the INF-Treaty they withdrew the directive and since then, several public auctions have taken place, including two at the BWD office.

After the INF-treaty

From the start in 1980 the BWD was a fast growing movement with in 1986 about 5000 people involved in withholding war taxes, paying separate or supporting the movement in any other way. The employment of the cruise missiles was the main goal of the broader peace movement and large numbers of WTRs joined in that fight. With the signing of the INF-treaty the broader peace movement collapsed, having reached the goal that united them. For the BWD the treaty meant the end of the f 5,72-action and a decline in local groups and individual WTRs. Many people were tired after 5 or 6 years of active resistance and turned to other matters. The more radical activists continued to resist, because the INF-treaty hasn't brought any real changes in their view.

Recent developments

Since the TNF-treaty we have made new plans, inventing new ways to make people understand that we are all responsible for the military spending and to get them involved in WTR. Because of the different motivations of WTRs within the BWD, we developed three ways of tax resisting:

1. For those opposed to nuclear armament we advice to withheld the (again) symbolic amount of f 9,70, referring to the 97% of nuclear armament still threatening the world.
2. Radical activists opposed against all military spending are advised to continue withholding all, which amounts to about 10%.
3. A new, more strategic model links the military spending with the underdevelopment of the third world countries. Based on the Thorsson-report of the United Nation we propose to withhold 2% of any tax to be used for development in the third world. Conform to the Thorsson-report we demand that an International Disarmament Fund will be established to which each government pays 2% of their military budget every year. The millions thus obtained should be spent on development and conversion projects. (The resemblance with our national Peace Fund is stunning)

Although we developed these three ways, most WTRs withheld the 10%.

Because of the recent developments in Eastern Europe it was generally felt that this was the time to start a broad and simple action to put pressure on our government to reduce military expenditure. Not by refusing part of our taxes this time, but by giving them money to do peace-loving things with. These positive developments needed a positive action, we thought. So, in 1990 we started the action called "One golden peace" (in Dutch the word 'golden' means guilder as well). Every participant was asked to pay one guilder to the minister of finance, asking to fund a government peace tax fund, and one guilder to our peace fund, to support peace projects. The response was very positive and about 1.700 people participated in this action. The minister refused to spend the money in the way we asked him to and we are still discussing the matter with him.

As I said since the INF-treaty the number of WTRs declined, but since the Gulf war last year and the new, openly offensive NATO-strategy that derived from that war protests are getting stronger again and slowly, people are getting interested in WTR as a way to make a statement again.

International cooperation

Since the first international conference on WTR and Peace Tax Payers in Tübingen, Germany in 1986 we have been very interested in strengthening the international contacts. In 1988 we organized the second international conference in Vierhouten and at the moment we are the coordinating group of the international project. At the second and third international conference (in Aosta, Italy) it was decided that we would support one international project together. We decided on the Innu in Labrador, Canada because they suffer from our armament directly and without being at war with us. Several NATO-members -England, Germany, the Netherlands and the United States- practise low-level flying above Innu hunting territory for years now, making it impossible for the Innu-indians to maintain their way of living. On December 10th 1991 -the international day of the Human Rights-actions were held in favour of the Innu worldwide and more than \$12.500 was sent to support them financially.

We value the international contacts highly, because it strengthens our own campaign. People are more willing to listen when you can tell them about WTR in other countries as well. In addition, exchanging information and experiences is very encouraging, inspiring and useful. In the past we used an idea from the Italian movement in our campaign and at the moment we are working on an alternative tax form similar to the Alternative Income Tax Return form the War Resisters League in New York developed. At the next international conference, which will be held in Brussels, Belgium in November this year we hope to continue and strengthen the international cooperation.

V-form

This year our Peace Fund celebrates its 10th anniversary. Reason for us to initiate a new action: the V-biljet (the Peace-form). The form resembles the forms that the revenue-service uses for declaration (the A-form) or return (the T-form) etc. On this form people can calculate how much money they personally pay for military spending. We also ask them to tell us how they wish to see the money spend otherwise.

Trix van Vugt

3.5

The Spanish "Objeción Fiscal" Campaign.

The beginning of the Spanish campaign on War Tax Resistance took place in 1983 in Andalucía when some people of the Asamblea Andaluza de Noviolencia (Assembly on Non-violence of Andalucía) put this idea in practice for the first time.

Next year the Asamblea Cantabra de Noviolencia (Assembly on Non-violence of Cantabria) Justicia y Paz (Justice and Peace) from Barcelona and the Movement on Conscientious Objection (MOC) joined together extending the idea away from Andalucía.

In 1989 we had the First Congress on War Tax Resistance. We met in Madrid more than a hundred of us during a weekend.

Today the groups on Tax Resistance are those who support the campaigns by themselves. Anyway, in some parts of Spain is the MOC the group that carries out this task. There are active groups in Galicia (Vigo, Lugo), Cataluña (Barcelona), Basque Country (Bilbao, San Sebastián-Donostia, Vitoria-Gasteiz, Pamplona-Iruñea), Asturias (Avilés), Madrid, Andalucía (Sevilla, Málaga), Alicante (Villena)... We have contacts and there are war tax resisters in most of the Spanish provinces.

Each group has its autonomy, but we met twice a year. The first coordination meeting is in October, to study the results of this year's campaign and start the preparations of the next one and the second one in December to decide the last aspects of this next campaign and to approve the edition of our booklet. We made four editions: in Spanish, Catalan, Galego and Basque language. The slogans we use are:

"Desarma tus impuestos": Disarm your taxes.

"Desarme para el desarrollo": Disarm for the development.

"Ni una mujer, ni un hombre, ni una peseta para la guerra":
Neither a woman, nor a man, nor a coin for war.

"Haz objeción fiscal": Be a tax resister.

The campaign starts in the Basque country in March, in the other provinces in May and it finishes at the end of June. This is the time of the "declaración de la renta", the income tax return, the only direct tax that most of the people have to pay in Spain.

We do too some other activities against the military complex: the military industry, the development of the Third World, the military service are some of the subjects we use to work about. We have special relationship with the movement of "insumisión" (total resistance against the military service) that at the moment has a very important activity and with many movements on solidarity with the Third World, especially with Middle and South America.

How we put in practice the war tax resistance

In the first years we proposed to discount of our income tax the same percentage that the Defence Ministry receives from the State Budget. During these years it has been 10'6, 10'42, 10'12, 6'4%. (It seems it goes down but the proportion it's not real: The growing up of the Public debt is the only reason of this apparent reduction. We have to remark that some military expenses are distributed in other departments: industry, foreign affairs, police, ... Independent studies say that the real waste is around the 13%). In some cases the tax resister him or herself could divert the resulting amount, but in most of them the legal retentions that the enterprises do all through the year are more than the amount of the income tax, so in these cases the objector has not to pay but to receive his or her money back. In these cases, he or she could not divert any money and he or she just reclaimed the Exchequer to designate the part of his or her tax relative to the Defence Ministry. Usually, it did not happen.

In the last two years and after a long and deep discussion, we have adopted the way of a fixed discount. In 1991 we proposed 3.000 peseta (850 BEF approx.) and this year it was 5.000 peseta (1425 BEF). This way is quit easier to explain, to do and, when the government starts its reprisals, to support.

Each tax resister has to decide where to send the amount of his or her tax objection. Anyway, we made some proposals and suggestions. In our booklet we use to include ten different ideas: ecology, solidarity with the Third and the Fourth World, Feminism, culture ... are the subjects of this ideas. All together, they draw the principal line of the alternative defence (Of course we have something to defend, we say, but what?, how?, who?,...) In the last two years the Inuit project has appeared in the first place of this list.

Every year, we select two collective projects, one inside Spain, the other abroad. Since 1985 we have supported:

In Spain: the resistance against the military fields in El Teleno (León) and Anchuras (Ciudad Real), this one twice, work cooperatives in Marinaleda (Sevilla) and El Cabril (Cádiz), the Campaign of Defence of the Minor in Madrid and, the last year, the groups equivalent to SOS-RACISM.

Abroad: scholar help in Nicaragua and Sahara, professional schools (related to the reach of drink water) in Eritrea and Lesotho, the International Peace Brigades in Salvador, a project on women development in Filipinas and, this year, the financial support of an Indian group in Ecuador.

The results

Year by year we are increasing not only the number of tax resisters but the money we divert as well. In the following table we can see the numeric results of the last years:

Year	objectors number	diverted money	reclaimed money	objected money
88	857	6.616	11.070	17.686
89	955	2.987	11.360	14.617
90	1066	4.292	16.200	20.492
91	1160	5.678	12.529	18.207
92	1010	5.339	4.124	9.464

The money is expressed in million peseta (3.5pta=1BEF). For example, in 1988 the diverted money was 6.6 million pesetas.

The results of this year are provisional. By this time, we are still collecting letters from new objectors and some groups have not finished the processing work. And we always have to say that all these results are just a minimum. They are just the results of the objectors that have sent us the questionnaire, but we know that there are more. We have a count for collecting the money for the abroad project. In this count, this year we have received more than 3.5 million but looking at the questionnaires we just find 1.3 million. The difference shows that there are many objectors who don't send us the questionnaire. How many more? We don't know. That is one of the biggest problems we find in our campaign: the way to measure the results in order to tell them to the society.

These are the numeric results, but there are more: We are keeping as a matter of discussion the military expenses and we do it in close relationship with the development of the world and the solidarity between the different people.

Looking forward to the future, we know that our work will not finish soon, that the armies will exist for a long while in our societies. Anyway, with our work we think we are helpful and critical with this situation and we are making a positive proposal too: with the money of the armies we can build the future. Most of us have arrived to the war tax resistance campaign from the antimilitarism, but all of us see that our criticism goes together with the support of some other working fields: ecology, development, defence of the human rights every time, everywhere, feminism,... And we know that we have to do something, that we cannot be waiting for the initiative of the governments.

In Pamplona-Iruñea, November the 5th 1992.

Asamblea de Objeción Fiscal de Navarra
aptdo. 1126
31015-PAMPLONA-IRUÑEA
(NAVARRA)
Tlf.: 34/48/279528
(Pedro)

3.6



Skattebetalare för fred

Box 9166, 10272 Stockholm, Pg 467 07 25 - 3

Stockholm 30th April 1992

Since last international meeting in Aosta, September 1990 the Swedish organisation "Skattebetalare för fred" (Taxpayers for peace) has increased from 50 members to 150 members. On our mailing list we have another 100 persons.

During the period September 1990 - April 1992 we have had two special campaigns, "Femtio för freden" (Fifty for the peace) related to the Swedish tax-declare in February. Result February 1991: 102 participants and the amount of SEK 5.100, which was given to the international project INNU-Indians in Canada. Result February 1991: 78 participants and the amount of SEK 4.000. The receiver of this amount is to be decided at our annual meeting in May 1992. Probably we will participate in the international project 1992.

We have just started up the "church-group" by contacting different churches in Sweden. The "politician-lobby-group" is not yet started. We have difficulties activating people outside the board. We hope to get more people interested in working with us during this year.

We have been heard in radio a couple of times and also been read in the press by statements made during an interview and in letters-to-the-editor column.

We have the strong and positive feeling we work steady, but slow, toward one of our sub-purpose, that to get people conscious about the fact they at the same time pay for war and work and pray for peace.

Kind regards to You Dirk and all other friends working for VRAK.

Look forward to your further information.

See You in Brussels!

Eva Parell Torstenssonsgatan 7, 2 tr
S-114 56 Stockholm
Sweden



National War Tax Resistance Coordinating Committee

P0 Box 774 - Monroe, ME 04951 - (207) 525-7774

THE WAR TAX RESISTANCE MOVEMENT IN THE UNITED STATES 1990 -1992

National War Tax Resistance Coordinating Committee

This report is being prepared by the National War Tax Resistance Coordinating Committee (NWTRCC), a coalition of groups in the United States that work on war tax resistance (WTR) and Peace Tax Fund legislation. Its purpose is to support, coordinate, and publicize WTR by individuals and groups, to be a visible and recognizable national presence, and to provide cohesion to the WTR movement as a whole. In June 1991, NWTRCC'S office moved from Seattle, Washington, to Monroe, Maine. The current Coordinator is Karen Marysdaughter.

The Size of the U.S. WTR movement

Currently NWTRCC's affiliates number about 70 groups: there are also about 40 Alternative Funds in existence which redirect refused tax money to meet human needs. A few funds are expressly for the purpose of supporting tax resisters who are in financial need because of government penalties.

After a national survey in 1988, the number of war tax resisters in the U.S. was estimated to be between 3,000 and 10,000 income tax resisters, with perhaps another 10,000 phone tax resisters. This is a very rough estimate. There has been no follow-up to the survey to get current figures. Prior to the Persian Gulf War, when there was a lot of talk about a Peace Dividend in the U.S., some people started to think they didn't need to do war tax resistance any more. But the Gulf War eliminated any hope for a Peace Dividend, and even with the break-up of the Soviet Union there are no serious cuts in U.S. military spending being proposed. There was a surge of interest in WTR during the Gulf War, which appears to have made up for some losses in the movement due to increased IRS collection activity. Therefore, the size of the U.S. WTR movement is probably about the same as it was a couple years ago. New trends in the U.S. WTR movement remain to be seen, although there is no significant change in U.S. military policy in sight.

National Groups

Two other major national groups, affiliated with NWTRCC, work exclusively on WTR or peace tax fund issues: the National Campaign for a Peace Tax Fund. (NCPTF) and the Conscience and Military Tax Campaign (CMTC). The War Resisters League continues to devote a significant portion of their work to WTR. A few other multi-issue national groups support WTR and/or focus a small part of their work on WTR. The War Tax Resisters Penalty Fund currently has about 750 members nationally who contribute as much as \$20,000 in a year to help to war tax resisters with financial penalties. A new

U.S. WTR Report, Page 2-April 1992

international group founded by Mubarak Awad, Nonviolence International, has established its home office in the U.S. and has just published a booklet on WTR.

WTR and Peace Tax Campaigns

Alternative Revenue Service - This is a project of the War Resisters League, co-sponsored by NWTRCC and CMTC, which includes a Peace form as an alternative to the Internal Revenue Service's 1040 form, which most people in the U.S. use to file their taxes. The EZ (for "easy", copying the name given by the IRS to one of its forms) Peace form has been used all over the country as a way to reach out to new people and encourage them to redirect some or all of their taxes. Last year the ARS distributed about 60,000 forms, and reported \$104000 in redirected tax money. This is the third year of the campaign.

U.S. Peace Tax Fund Campaign - For the first time since the PTF Bill was introduced into Congress 20 years ago, there will be a hearing by a Congressional subcommittee. This is for gathering information only, not yet as a preparation to voting on the bill. It will allow the testimony of conscientious objectors to the payment of war taxes to be in the Congressional record, and as such is a very important step. The hearing will probably be in May or June of this year.

Kehler/Corner House Occupation - The home of Randy Kehler and Betsy Corner in western Massachusetts was seized and purchased by the IRS in 1989. In December 1991 the couple was evicted and Randy sent to jail for refusing to vacate the house. The next day a group of supporters moved in, and the house has been occupied by rotating groups ever since. The IRS later sold the house to local people, who have not evicted any of the occupiers. Randy was subsequently released from jail. This campaign has received national media attention and the support of WTR groups all over the country. People from as far away as California and Oregon have helped to occupy the house. It represents an entirely new level of war tax resistance in the U.S.

Menonite Taxes for Life Campaign - In the spring of 1992, the U.S. General Conference of the Menonite Church encouraged members to redirect a symbolic portion of their taxes to support school systems which are under funded because of military spending.

International support of the Innu - NWTRCC publicized this international redirection project over the past two years. As a coalition it did not collect money to send, but individuals and groups in the U.S. contributed on their own.

New developments in the WTR movement

Religious Freedom - A 1990 Supreme Court decision overturned the previously accepted standard of "compelling interest" necessary for the government to enforce statutes that restricted the free exercise of religion. Courts are now free to ignore that standard. Activists are trying to reinstate the "compelling interest" standard.

Employers War Tax Resistance - In December of 1990, a court case determined that the Philadelphia Yearly Meeting of the Religious Society of Friends must honor a levy to garnish the wages of tax resisting employees. The decision was clearly influenced by the change in the religious freedom standard. This sets a precedent for other employers of conscience.

U.S. WTR Report, Page 3-April, 1992

5th Amendment Victory - Also in 1990, a war tax resister who refused to honor a summons to provide financial information to the IRS successfully asserted his 5th Amendment right to protection from self-incrimination. This is the fourth time in a row that tax resisters have litigated and won.

Phone tax resistance - In 1990 the 3% federal excise tax on long distance phone calls was made permanent. WTR groups have campaigned to resist this tax for many years. The language in the legislation made it sound as if the phone tax was going to support childcare, and there has been much confusion among peace groups about this. The fact is that the tax continues to go into the general fund, of which over 50% supports the military. NWTRCC has worked to clarify this, and to continue the phone tax resistance campaign.

Financial levies on war tax resisters - In the last couple years there seems to be an increase in IRS financial levies against tax resisters, including some long-time resisters who had not heard from the IRS in many years. It appears that as the IRS has computerized its system it has become somewhat more efficient at following up on tax delinquents of all kinds. This does not appear to be a planned strategy specifically against war tax resisters. In general it is more difficult for middle income tax resisters to resist without having the money collected. There has been more focus, as a result, on developing alternatives to mainstream economic life, such as living in community, land trusts, self-employment, etc.

New WTR Resources

War Resisters League Guide to War Tax Resistance- a 1992 edition has just been published. It continues to be the most comprehensive overview of WTR in the U.S., and includes a section on international WTR.

NWTRCC materials - The WTR Manual for Counselors and Lawyers is being updated this year. NWTRCC recently published a Quick Reference which summarizes basic WTR information for counselors. It has two flyers in its "Practical WTR" Series: "Controlling Federal Tax Withholding" and "To File or Not to File an Income Tax Return."

Paying for Peace, - War Tax Resistance in the U. S. - This new video was produced in 1991 by Carol Katonik Coney, an independent filmmaker, as a 30-minute introduction to WTR. It is now being distributed through NWTRCC.

Communities of Conscience: Collected Statements on Conscience and Taxes for Military Preparations- This book edited by Bernd Janzen was published by the National Campaign for a Peace Tax Fund in 1990.

Report submitted by

Karen Marysdaughter, NWTRCC Coordinator
April 1992



National Campaign for a

PEACE TAX FUND

No. 2 Summer 1992

A Witness for Conscience:

After 20 Years Peace Tax Bill Gets a Hearing

by Vinton Deming and Melissa Kay Elliott

"If we give the right to a person to withhold their body from a war as a conscientious objector, that person should be able to withhold his [or her] money as well."

So spoke Sen. Mark Hatfield in his leadoff testimony in Washington, D. C., on May 21 before the House Ways and Means Committee Subcommittee on Select Revenue Measures hearing on H.R. 1870, the U.S. Peace Tax Fund Bill.

Hatfield's words set an important theme that recurred throughout the hearing: the need to respect the rights of individual conscience.

The occasion was an historic one. This was the first actual hearing held since a Peace Tax Fund Bill was first introduced in Congress 20 years ago. And the moment was not to be lost. Several hundred spectators from across the country packed the hearing room. Many attended as concerned individual taxpayers. Others came as members of religious denominations and peace groups long associated with the Peace Tax Fund Campaign. Three chartered buses, one from Lancaster, Pa., and two others from Philadelphia, swelled the numbers by some 150 supporters. When the last of them filed in from a late arriving bus to find all spectator seats occupied, Chairman Charles Rangel stopped the hearings momentarily, inviting standing-room-only observers to move forward and to occupy empty seats normally reserved for officials and the press. Veterans of peace demonstrations, several parents holding small children, young bearded men in simple dress, and older couples from the peace churches created a colorful patchwork as they mixed with Congressional aides, heads of foundations, and capitol bureaucrats in business suits.

In addition to the many who attended the hearing, many others were present in spirit. More than 2,500 letters in support of the Peace Tax Fund Bill had been bound in large volumes and set on a front table to be presented to the committee. Between 50 and 100 such letters continued to arrive daily during the week of the hearing.

Following the introductory testimony of Mark Hatfield, lead sponsor of the Bill (S.689) in the Senate, there were also presentations by three other members of Congress: Andy Jacobs (lead sponsor of the Bill in the House), Nancy Pelosi, and John Conyers. Representative Jacobs, besides testifying, sat with Charles Rangel during the hearing, flanked by a number of key staff members of other representatives.

In addition to Congressional testimony, a panel of religious leaders testified. One, Thomas Gumbleton, Roman Catholic bishop from Detroit, and past president of Pax Christi, pointed out that two of the first leaders of the church, John and Peter, said that sometimes it is necessary to obey God before obeying the law. How much better it would be, Gumbleton said, for COs to be able to pay all their taxes, knowing their money would be used for life-affirming purposes.

William Davidson, retired Episcopal bishop of western Kansas, a CO in World War II, has actively opposed war since 1939. "Having lived past draft age, I have been saddened and conflicted each year having to pay taxes to support war," he said. Long active with Episcopal Peace Fellowship, he pointed out that EPF has consistently supported war tax resistance as a religious witness for peace.

John A. Lapp, executive secretary of Mennonite Central Committee, Akron, Pa., spoke on behalf of the three historic peace churches (Mennonites, Quakers, and Church of the Brethren). He turned and noted the large attendance of peace church members at the hearings. The issue of war-resisted taxes is one of religious freedom Lapp said, "Many of us feel the pain of having our religious institutions serve as tax collectors for war." Each of the church groups he represents, he continued, has a long history of opposing involvement in war: Mennonites since the 16th Century, Friends since the 17th, and Brethren since the 18th. The 1990s provide a special moment. Lapp concluded, for Congress to reduce the size of the nation's military and to support religious freedom. "Passage of the Peace Tax Fund Bill could help to focus these concerns.'

Rabbi Phil Bentley, from Santa Fe, New Mexico, president of the Jewish Peace Fellowship (JPF), said part of the Jewish tradition is to create community, take care of the sick and poor. For over 50 years, he said, the JPF has supported Jewish pacifists.

During committee questioning, Representative Jacobs asked Rabbi Bentley, "Is [passage of this bill] going to give rise to requests for similar legislation from people who don't want their money going for a golf course?"

"This is not a political issue, but a moral issue of conscience," responded Bentley, and he thanked the committee for carefully examining this legislation.

Jacobs, in response, thanked the Rabbi and others of religious conscience who had testified. "I am a sponsor of this bill," he said, "but I am not a pacifist." He called to mind one of his favorite movies, *Friendly Persuasion*, and the lines spoken toward the end of the film: "It's good to know that somebody is holding out for a better way of settling things!"

Statements of support from several other religious bodies were presented in written form only because of the strict limitation on time. Jaydee Hanson, assistant general secretary of the General Board of Church and Society of the United Methodist Church, noted that church's support for conscientious objectors to paying military taxes and reported that the United Methodists' 1992 General Conference had just declared militarism "a common enemy to all humanity."

Rev. Elenora Giddings Ivory, director of the Washington Office of the Presbyterian Church (U.S.A.) representing her denomination, submitted a written statement quoting from the Presbyterian 1988 General Assembly that went beyond mere support for the Bill, urging that the proposal be amended "to include those who object to 'war taxes' on 'just war' grounds as well as those who are conscientious objectors to all war."

Chaplain (Major) Nelson Stone, U.S. Army Reserve, who, like Jacobs, is not a pacifist, submitted testimony praising conscientious objectors' contribution to strengthening American society. "During the Gulf War I was deployed with my unit to a hospital in the United Arab Emirates. There I came to have an understanding of what can happen to a culture that does not deal well with diversity...When we allow diversity to flourish we allow individuals to retain and exercise

personal integrity. This enhances self-esteem, which makes for greater involvement in the life of the nation. Not all testimony during the day was as supportive of the Bill. Terrill Hyde, tax legislative counsel for the Department of the Treasury, presented the Bush Administration position opposing the PTF. She mentioned "problems of complexity, confusion, and increased administrative burden,' sure to arise if the Bill were passed. There would be no deterrent either, she said, to restrain taxpayers from inappropriately claiming CO status. If taxpayers were allowed to designate the uses for which their tax dollars were spent, 'our entire budgetary process would be undermined." There would likely be loss of revenue to needed federal programs.

Others, however, presented differing views. Several speakers argued that there would likely be substantial increases in revenue as a direct result of the Bill's passage. Many who currently refuse to pay a portion or all of their taxes would gladly pay. Also, large costs resulting from the efforts to collect from tax resisters would be avoided. Answering the criticism of how the act might increase paperwork and administrative costs, several people testified to the simple nature of the Bill and of the tax-filing process.

As to IRS claims that the Bill raises possible legal questions, a panel of two legal specialists responded. Mark Tushnet, professor of law at Georgetown University, said, "A nation that wants to protect the religious freedom of its citizens can reasonably be expected to enact legislation to enable the freedom to be expressed." It seems perfectly appropriate, he concluded, that such legislation be enacted. "It is needed in addition to the Religious Freedom Act."

Philadelphia, Pa., attorney and war tax specialist Peter Goldberger agreed. "Legislation of this kind has a noble history in our country," and he quoted from a 1790 letter from then President George Washington to Philadelphia Quakers. The nation's laws, Washington wrote, must always be "extensively accommodated' in cases of individual conscience. In response to criticism that the Bill might be a drain on the defense budget, Goldberger said, "this is not an attempt to manipulate the military budget on political grounds. If this Peace Tax Fund Act actually made the military budget come up short, we pacifists would have a completely different political power in this country.'

Alan Eccleston, an organizational development consultant from Hadley, Massachusetts, said, "I want to tell you about my own spiritual beliefs as a member of the Religious Society of Friends (Quakers), and how I am burdened by having to endure penalties, punishments, and the threat of confiscation of my home in order to be true to my conscience and to practice the faith of my Quaker forebears. ...The IRS has put a lien on my house three times. They have a lien on it at this very moment Automobiles have been taken from friends of mine and auctioned. Most recently in Colrain, Massachusetts, houses of two different families have been taken by the IRS.... Conscience must be taken into account. Spiritual values are real. They are not to be treated as incidental or expendable to fit the needs of the state. This is what the First Amendment is all about. That is our heritage as a nation-a nation that was settled by colonists who came here seeking religious freedom. They wanted to escape persecution meted out to them by an intolerant state. And is this any different?"

Ruth Flower, legislative secretary of Friends Committee on National Legislation, emphasized that the Peace Tax Fund Act would not offer an escape to those who do not wish to pay their taxes, because they would have to pay the same amount either way. It would, however, provide a legal way out of violation of one's religious beliefs in order to comply with the laws of the land.

Her point was born out by Patricia Washburn, who gave one of the most moving testimonies of the hearing. She talked about the challenge presented to each of us, and to her personally, in Micah 6:8: "...what does the Lord require of you but to act justly, to love constantly, and to walk humbly with your God?" Being asked to "walk humbly" calls us to acknowledge the seeds of violence in our own hearts, rather than projecting them onto someone else. "Loving constantly" can be a discouraging and difficult task, especially in today's climate of distrust and alienation. Our national spending priorities reflect this: only 7.3 percent of our income taxes this year will go to fund social programs that empower people, according to statistics compiled by Friends Committee on National Legislation.

For those who see these inequities, the decision to "act justly" can be a costly one. For Washburn, it cost her a public school teaching job for protesting the war in Vietnam. Two years ago a trip to the Israel-Palestine war zone further convinced her of the damage caused by our tax dollars in wars throughout the world. As a mother of four herself, she was particularly moved by the pain, injury, and death caused to children, who deserve our protection, whatever country they live in. She asks herself, how can she parent her own children while paying for the death and maiming of someone else's?

These questions place her in a profound moral dilemma: "I am not opposed to paying taxes, but find no alternative form of tax payment. ...Thus. I see no current alternative to withholding the military portion of my taxes.... I pray that my witness is done in love and that it will help to build a bridge across the chasm of violence and fear."

Bridging that chasm is exactly what the last 20 years of work have been all about, according to Marian Franz, executive director of the National Campaign for a Peace Tax Fund. The Bill was originally introduced in 1972 in the House as the World Peace Tax Fund Bill, and in the Senate in 1975. It has been introduced in every Congress since then.

After the hearing and press conference that followed, Franz gave a brief workshop in lobbying for the Bill. She pointed out that the testimony would now be entered in the written record and could be referred to in the future. She added, "The fact that we got a hearing is amazing." Many other pieces of legislation have not yet been so lucky, and the demand is great "If all members of the Committee had been present, they all would have been deeply moved, and we would have been a lot further along."

"The hearing lent legitimacy and provided a permanent official record of the Bill," Franz said. "It promises to attract serious consideration from prospective cosponsors. Bills rarely pass as riders on other bills unless they've had a hearing."

Franz encouraged people, when lobbying, to talk in terms of conscience, as defined by Pope John XXIII, who said, "Deep inside of us, each one of us finds a law that we did not put there. It tells us to do this and shun that." That is what puts the issue of paying taxes for war in the arena of religious decisions and touches on every individual's right to follow their faith-whether they are housewives, bureaucrats, lawyers, teachers, or politicians.

That is why it is important to keep trying to open doors and ears and minds. Marian Franz has a suggestion for how to approach people: "Talk to aides and legislators as though you're sharing something personally. You will often find that when you are talking about conscience, people are moved deeply."

Therein may lie our greatest hope.

Vinton Denting is editor-manager of Friends Journal, a monthly magazine of contemporary Quaker life and thought. Melissa Kay Elliot is associate editor of Friends Journal.

More than 2,500 Letters from All 50 States Support Peace Tax Fund Bill

The response to the campaign's call for letters of testimony in support of the Peace Tax Fund Bill has been both immense and moving. As important as the impressive number - more than 2,500 from every state and several other countries - is the depth and sincerity of the statements. Writers representing a score of official religious bodies and myriad beliefs, joined their voices in urging their government to respect the rights of conscience,

We thank all who took the time to send letters of testimony. You were all present in spirit at the hearing through your letters which were presented to the committee. The six thick binders containing the original letters are now part of the permanent official record of the hearing in the Ways and Means Committee's library and are available for all members to view as they wish. Copies of all the letters are at the National Campaign's office and readers are invited to visit and see them.

Rep. Charles Rangel, who chaired the hearing, concluded it by admonishing supporters of the Bill that unless we keep writing Congress the process we have started will fail. Our success will depend on building on this momentum.

What You Can Do

Write Rep. Charles Rangel (NY), Rep. Byron Dorgan (ND), and Rep. Guy Vander Jagt (MI) thanking them for holding the hearing and asking them to sign the Bill (H.R.1870) as a cosponsor.

Write your own representative and senators regularly to make your moral case in support of the Bill (H.R.1870/S.689) and the rights of conscience. Also ask them to obtain a transcript of the hearing for their review.

Send the National Campaign copies of your letters and any response you get.

Help the Campaign's efforts through your contributions of time and money.

Update of Kehler/Corner Tax Case

In the case of Randy Kehler, Betsy Corner and their 12-year-old daughter, Lillian, the IRS attempted to sell the house for a minimum bid of \$5400 against an alleged tax bill of \$27,000. Randy was then imprisoned for criminal trespass on government property. The first time there were no bids, so MS has since held an auction in another part of the state where moral suasion of friends and community would have less impact. IRS lowered the bid to a minimal \$1.00. A young couple purchased the house for a mere \$5,400 and now occupy it.

An affinity group continues a vigil and encampment next to the house. Betsy, Randy, and Bob Bady, whose house was auctioned several years ago by IRS, have been charged with criminal trespass. A trial will take place later this summer. Betsy and Randy have made an offer to the current occupants of their house. They proposed to construct or renovate a small number of affordable family homes and offer the couple that housing at financial terms tailored to their means. So far there has been no positive response to the proposal.



Campaign executive director, Marian Franz, discusses the Bill with lead sponsors, Sen. Mark Hatfield, Jr. and Rep. Andrew Jacobs, Jr.



Members of the religious panel present testimony: (L to R) John Lapp, Rabbi Philip Bentley, Rt. Rev. William Davidson, Bishop Thomas Gumbleton, and Rev. Elenora Giddings Ivory. (Nor shown are Chaplain Nelson Stone and Jaydee Hanson.)



Taxpayer, Alan Eccleston, testifies about hardships of war tax resistance, flanked by Ruth Flower (left) and Patricia Washburn

National Campaign for a Peace Tax Fund
2121 Decatur P1., NW
Washington, DC 20008
(202) 483-3751
Fax (202) 986-0667

Executive Director: Marian Franz

Consultant: Steve Kretzmann

Secretary: Evelyn Bradshaw

Chairperson: Ben Richmond

Honorary Chairperson: David Bassett

Special appreciation is extended to all those who gave their time to make the hearing such a success:

Hopi Auerbach, Herb Ettel, Julie Harrington, Dennis Hartzell, Zhanibek Suleimenov, Todd Wenger.

Christine Weber, Steve Williams, members of the board, and many others too numerous to mention.

Edited by Herb Ettel. All photos by John Eisele except where noted on p.6.

4.1

**Workshop 1 Peace tax legislation in various countries
State of affairs, comparison prospects...**

Chairperson: Kees Nieuwerth
Resource persons: Phil Rimmer, Malcolm Reid

This workshop was divided into two sessions; the first was concerned with sharing the experiences of campaigning for peace tax legislation the second sought ideas on how to proceed. This process made us aware of the differences between our political cultures, but at the same time showed us the common approaches in our campaigning, and areas which could be worked on together.

Conscience - the Peace Tax Campaign (U.K.): The paths to get legislation into Parliament at the moment are through a Ten Minute Rule Bill or a Private Members Bill. In 1988, The Peace Tax Bill was discussed as a Ten Minute Rule Bill, but this was primarily an airing of the concern and was not acted on. Every session, there is a lottery to see which MP gets the chance to introduce a Bill. As soon as the names are known many pressure groups lobby the M.P.s in an attempt to get their legislation taken up. An M.P. will not propose a Bill unless it has a real chance of being passed. The PTC feels it needs the support of at least 200 M.P.s before this is likely; at present it has 87, the highest ever number. The recruitment of M.P.s is done in two steps: firstly an M.P. is approached by a constituent, to whom the M.P. has to respond; any positive response is followed up by the staff of the campaign. Most of the supporting M.P.s are Labour, but some are from the nationalist parties.

Conscience Canada: A Private Members Bill is also the main path for Canadian peace tax legislation. This system is similar to that of the U.K., but Canada has supporting M.P., Ray Funk. He has not yet been drawn to present a Bill. Apart from the lobbying of individual M.P.s, Conscience Canada also targets parliamentary committees in order to gain a hearing. There are several sympathetic parliamentarians, particularly amongst the New Democrats.

Spain: At present, Spain has no peace tax legislation prepared, although the WTRs have the support of the Communist party in parliament, which accounts for 107 of the representatives. It was explained that the Spanish parliament lags behind public opinion and so would not be likely to act until support for the legislation was overwhelming,

Peace Tax Network (Germany): Peace tax legislation has the support of the Greens in the German parliament. Bill was introduced in the 1980s, but was not really discussed as it was just before an election they have produced a new draft of the Bill which contains substantial changes. It proposes the establishment of a

defence budget, separate to the rest of government income, which would receive money only from direct taxes. In this way, full conscientious objection would be possible, as there would be no defence funding out of unavoidable indirect taxes, such as VAT. This would make it easier for people to withhold the defence part of their taxes, and would make the situation clearer for the public to understand.

Italy: The campaign has been successful but is now losing strength, partly due to confusion in the political system. The Northern League, which aims to divide Italy, has had a campaign of non-payment of taxes, which has reflected negatively on WTRs and the peace tax movement. Also, there is now competition between two bills in parliament, one introduced by the Greens and another by the PDS, the former Communist Party. There is already a precedent in the tax system, in that income tax forms already allow people to choose whether they give a certain proportion of their taxes to the Church or all of it to the state.

United States of America: National Campaign for a Peace Tax Fund.

Marion Franz told us of her work around the recent Congressional Hearing. The emphasis was on conscience, rather than on military spending, as this made it a constitutional issue and many of the testifiers were representatives of religious organisations. This added respectability to the cause, - and support for the principle came from some surprisingly conservative people.

Proposals:

1. This workshop feels that it is important for the various national campaigns to keep in close contact informing each other of any new developments. The success of one country adds weight to the efforts of other campaigns, and creates precedents. We ask that a list of organisations be made available for this purpose.
2. We know that a draft bill has been circulated in Australia, but that its supporter in parliament has retired. Malcolm Reid will try and make further contact with the Australian campaign.
3. In order to develop these international links, we propose that a small international committee be established. This group would investigate the possibility of gaining Non-Governmental Organisation status, in order to direct campaigns at international for a, such as the United Nations and the European Community.
4. We hope to help the Spanish movement towards formulating a legislative proposal.

4.2 **Peace Tax as a Human Right in International Fora**

4.2.1 Introduction

This workshop will look at how peace tax is treated in three international institutions: the European Community, the Council of Europe, and the United Nations.

As well as looking at the theoretical and technical framework of these international institutions, the workshop should provide an opportunity to look at **practical** steps which might be taken, either prepared during the meeting itself or as follow-up activities.

The European Community

At present the European Community has not considered the issue of peace tax in any great detail.

EC developments on tax harmonisation are extremely complicated. For the workshop a background paper will be prepared on EC fiscal policy in relation to peace tax. This document will be prepared by a Quaker who works in this area in the European Commission.

In the European Parliament, the question of peace tax could be discussed in the general context of human rights. One Member of the European Parliament, Richard Balfe (Labour, UK), who would not himself be prepared to withhold military taxes, feels that the right to do so should be guaranteed, and in 1985 tabled a written declaration on conscientious objection to military taxation. A group will be visiting Richard Balfe on the Friday morning of the conference.

The European Parliament has a series of committees covering all issues relevant to the EC. It would be worth considering if an approach could be made to some of these committees on the peace tax concern. In order to do this, sympathetic member of the committees would need to be identified who would be prepared to put it on the agenda. Appropriate committees might be Legal Affairs & Citizens' Rights and Civil Liberties & Internal Affairs. Any EC resident can also write to the Petitions Committee if they feel that their rights within EC law are being ignored or injured in any way.

Council of Europe

(Currently 27 countries; relevant to the peace tax is the European Convention on Human Rights, adherence to which is a prerequisite for membership of the Council of Europe.)

The Council of Europe has a Court of Human Rights in Strasbourg which can be petitioned by individuals after the case has been heard (and failed) at all instances in national legislation. The exception to this is the Netherlands, where the Convention has been incorporated into national legislation. Several unsuccessful attempts have been made to bring peace tax cases before the Court. Article 9 of the Convention on freedom of "manifestation of religion" also limits this freedom by allowing it to be subject to "such limitations as are prescribed by law". It seems

that if such a "manifestation of religion" were binding on all members this might lead to a different outcome. In a judgement on a Swedish case (where someone who was not a member of the Swedish Lutheran Church objected to paying church tax), the Council of Europe's Commission on Human Rights decided that this was admissible and could therefore be brought before the Court of Human Rights, thereby setting a precedent that tax could fall within the area of conscience.

The viewpoint of officials within the Council of Europe is that no committee would consider something which is not part of the legislation of any one of the Member States. As far as the Convention on Human Rights is concerned, the Quaker Council for European Affairs (QCEA) is continuing its efforts to have an Additional Protocol on conscientious Objection to Military Service added to the Convention. This is an essential first step before lobbying for an Additional Protocol on Conscientious Objection to Military Taxation.

Lobbying at the Council of Europe is done on several levels: the Parliamentary Assembly has a Committee on Legal Affairs, with a Sub-Committee on Human Rights. The members of this Sub-Committee (national MPs chosen by their own national parliaments to be part of the national delegation) can be approached to consider issues of conscience. The Forum of NGOs with an interest in Human Rights can also pass resolutions which then have to be considered by the Sub-Committee (this has been done on conscientious objection to military service.) At the same time individual members' of the Parliamentary Assembly can be approached to put forward a Motion for a Resolution, which would then be forwarded to the Council of Ministers.

Within the Council of Europe there are officials who are sympathetic to the peace tax concern, and QCEA has been invited to present a paper on this at a conference on "The Right of Conscience" in the Netherlands in November 1992.

United Nations

The United Nations is committed in its Charter to "saving succeeding generations from the scourge of war", yet the UN still does not recognise even conscientious objection to military service as a right. Members of the UN Commission of Human Rights have indicated that the peace tax concern would be unlikely to find much support at present but that positive developments in the European context might have a spin-off effect at the UN.

A Canadian Quaker, Jerilynn Prior, recently applied to the UN Human Rights **Committee** (not the Commission), which, like the relevant Canadian authorities, denied her the right to withhold a certain percentage of her taxes on grounds of conscience. The Committee considered that the refusal to pay taxes on conscientious grounds falls outside the scope of the protection of the freedom of conscience and religion (Article 18 of International Covenant on Civil and Political Rights). The background and implications of this case will be considered in more detail during the workshop.

4.2.2 Report of workshop 2

Present: Barbara Forbes (resource person), Erik Hummels (chairperson), Hans Mulder (report), David Basset, Brenda Boughton, Monica Frisch, Hans Horeman, Helmar Lorenz, Giorgia Momigliano, Dirk Panhuis, Uta Pfefferle, Ursula Windsor.

Income-tax

Barbara completes her introductory paper by saying that there will be no attempt to harmonize all the income taxes in the EC in the next 10-20 years. Hans Horeman suggests to work on this matter anyway, so that, when the harmonisation comes, we will be prepared.

The European Community

The European Parliament has a series of Committees covering all issues relevant to the European Community.

One of these is the **Petitions Committee**, E.P., Belliardstraat, 1047 Brussels. It does not meet in public, because it is concerned with individual complaints. There are so many complaints that there is a waiting list. It is said that the persons in this committee like to consider human rights for a change. So if one feels attacked in ones human rights, one can write to the Petitions Committee. Erik says it's very simple to do so and suggests that everyone writes a petition now about C.O. to military taxation Please send a copy to the Quaker Council on European Affairs.

Another committee is the **Citizens Rights and Civil Liberties Committee** (present chairperson: Amadee Turner, U.K.). This is a public committee; it advises the E.P. in police matters (Schengen Treaty), position of minorities, human rights within the EC, etc. This committee just started its work. The procedure is the following: a member of the committee makes a report on an issue concerning the EC. (When a member thinks an issue is important enough to write a report about, he/she is free to do so.) This report will be discussed in the European Parliament and the E.P. advises the Council of Ministers.

At this moment a report is being made on Conscientious Objection to military service. We discussed the question whether it would be wise to urge the Civil Liberties Committee to write a report on C.O. to military taxation. Not every country in the EC has a law on C.O. to military service and a report on this issue may accomplish that there will be legislation on C.O. to military service in every country. Urging to write a report on our issue may be too much too soon. Barbara Forbes will try to find out who is writing the Report on C.O. to military service; she will ask him/her what it contains and what s/he thinks about WTR and if it is wise to make an expandatory note about C.O. to military taxation. If that is possible Barbara will contact the national organisations on WTR/PTC and these will contact national members of the Civil Liberties Committee to support the expandatory note on C.O. to military taxation. Whatever the national organisations will do, they will inform Barbara about their efforts, even if they don't do anything. Barbara may be able to see if some mistakes are being made and she can try to put it right. If such an expandatory note is not advisable, Barbara will let us know what to do otherwise.

America and Africa

There are similar frameworks in America (Organisation of American States) and in Africa (Organisation of African Unity). There are similar possibilities to make complaints against someone's government in the realm of human rights.

The Council of Europe

Not to be mixed up with the EC. The Council of Europe consists of 27 countries; the former Eastern European countries are special guests. At this moment the Quaker Council for European Affairs is working on an additional protocol about C.O. to military service. What under the EC has been said about "wishing too much too soon" is particularly valid for the Council of Europe. Chances are an additional protocol about C.O. to military service won't even be discussed if we introduce C.O. to military taxation in the Council of Europe. It is important the European Commission of Human Rights accepts C.O. to military service first. Therefore we support the QCEA in its lobbying effort for an additional protocol to the European Convention on Human Rights. We can try to contact organisations in our own countries that are working on C.O. to military service in order to support the QCEA.

But there are other possibilities. If one has ended all juridical procedures in one's own country it is possible to go to the European Court of Human Rights at Strasbourg. It is very simple to do so: you send a letter to the European Commission of Human Rights, asking for a special application form to lodge a complaint against your country. That form can be in the language you prefer. You have to lodge your complaint within six months after the last national decision about your case. This Commission decides whether your application is admissible or not. If it is, the European Court of Human Rights will decide. But only one out of 100 complaints are admissible and of all the complaints that go through The European Court of Human Rights rejects about 50%. So chances are big you won't succeed. However, a lot of cases are not admissible because of an earlier decision in a similar case. Therefore, make sure your case is slightly different from previous cases. You can ask for a list of decisions in "similar" cases.

The United Nations Organisation

The UN have a **Human Rights Commission** that makes recommendations to government representatives. This commission meets again next year and agreed with the principle of C.O. to military service, but Erik says not to expect too much of this.

The Human Rights Committee (Geneva) is seeing applications as the European Committee of Human Rights does, but they do this globally. If you are successful there will be no further judgement; the Human Rights Committee gives a judgement by saying a country is in violation of your rights. It is simple to apply: you just write a letter to the Human Rights Committee, Palais des Nations, Geneva and there they have a look at it.

CSCE (Helsinki)

The CSCE also has a declaration about human rights, but there are no results. The CSCE is not an organisation but a process. It works with consensus between 52 countries and therefore it is more difficult to bring C.O. to military taxation into discussion. CSCE is also under funded. It receives 0,02% of what NATO gets.

P.S. by Dirk Panhuis (April 9 1993)

1. The report on C.O. prepared by Ms R. Bindi (and Mr. Bandrés Molet) for the Civil Liberties Committee of the E.P. will contain a note on C.O. to military taxation.
2. The report on C.O. prepared by Mr. S. Rodotà for the L.A.H.R. Commission contains two references to C.O. to military taxation in the explanatory memorandum (not in the resolutions). The vote is scheduled for May 1993 (in the Parliamentary Assembly of the C. of E.).

4.2.3 Addendum: letter from Barbara Forbes

**Quaker Council for European Affairs**

50 Square Ambiorix

B - 1040 Brussels

Tel. (02) 230.49.35

Fax (02) 230.63.70

Dirk Panhuis
c/o VRAK
van Elewijckstraat 35
1050 Brussels

18.11.1992

Dear Dirk,

Since the meeting in Brussels I have been to the Netherlands for the seminar on "Freedom of Conscience", which covered a broad spectrum of issues including peace tax. I enclose the paper I presented plus my introductory statement. I was a bit nervous about being a lone lay woman amongst all these lawyers (but there were two other Quakers there!), but the response to my statement was very positive.

At the seminar there was a participant from the U.N. Committee on Human Rights who told me that changes in the composition of the Committee could mean that peace tax cases might be considered more sympathetically in future. There was also an Irish lawyer there who pointed out that what I said at the end of my introduction about peace tax campaigners not being free to obey the law, could be a new approach in presenting cases at the Court of Human Rights, as one of the indicators of good legislation is that people should be able to obey it. He said he could send me the relevant information, and I intend to pursue this. He recommended it as a possible angle for any new cases which might be going to Strasbourg.

In the meantime we have been invited to the Human Rights Sub-Committee of the Council of Europe to talk about conscientious objection to military service; the relevant rapporteur was in Leiden and publicly stated that he himself will now be pushing for an Additional Protocol. So things are moving.

Best wishes,

4.3

Group 3- "Successes and Failures"

Although Group 3 did not specifically address "Lessons Against War Tax from the Gulf War" we did learn about the successes and failures of the campaigns in Spain, Belgium, the Netherlands, Sweden, U.S.A., Germany, Italy and the U.K.

In Spain between 1000-2000 people try to refuse war taxes and the campaign is eight years old. One protestor paid his tax with books on non-violence! There have been seizures of both property and of money. The Spaniards at the conference felt strong enough to invite the whole international conference back in 1994 to Spain!

The strength of the Belgian campaign can be seen by the excellent organization of this conference, rather than by the 50 or so Flemish people who seek to refuse war tax. Some priests are among these.

The Netherlands takes 940 guilders in military tax per person per year. Some resisters chose to withhold this amount, while others withheld 572 guilders per year. This is the number of cruise and Pershing missiles which were to be stationed in the country. Three churches have petitioned the government to create legislation for conscientious tax refusal and these letters can be used in other countries.

Tax Payers for Peace in Sweden started with 50 in 1989, and since the Aosta conference has grown to 150. They try to withhold 8% of their tax, and are actively seeking cooperation with other Nordic states.

Besides the educational Hearing Number 1870 in the U.S. Congress (attempted for 20 years!), the big news from the U.S. is that a house sold by the Internal Revenue Service (sometimes known as the External Revenue Service) in payment for a war tax debt, has been occupied (either house or site) for 24 hours ever since the sale. It is the first time that a house sale for tax resistance has been contested AFTER the completion of the sale. The U.S. phone bill tax was levied to support the V.N. war, and now many people refuse 3% of their phone bill in protest. There is now a free counselling line. Forms for the Alternative Revenue Service are widely distributed.

Germany's campaign began in 1984 with the refusal of 5M72, and now 800 people have joined. They use "Not with MY taxes" stickers on cheques, bills and coins. An astonishing campaign in Italy is taking place, with 7000 labourers refusing military tax, 100 lawyers working for the cause, and 25 cases have been won! The people who divert their taxes can decide where the money goes. The Italian campaign will soon circulate a paper on the basis for its successes.

ACTION: Can we try to establish in Peace News (55 Dawes St., London S.E. 11 1E.L., England) a small paragraph about the campaign in your country, maybe twice a year, so possibly having a different country each month? Please write to Congressmen Rangel and/or Rostenkowski (U.S. Congress, Capitol Hill, Washington, D.C.) letters of appreciation for the hearing, and ask for copies of H.R. 1870.

Ellen Moxley

4.4

Report on the workshop: "Conscience non-violence and WTR for the 21st century, particularly as seen from the viewpoint of the non-western world

rp: Arya Bhardwaj; cp: Trix van Vugt.

Arya Bhardwaj comes from India. He studied sociology and in 1977 he founded the movement 'Gandhi in Action'. A movement to promote Gandhi's life and philosophy on a global level.

Arya has no experience with War Tax Resistance and Peace Tax Campaigns. However he is interested in the subject and participated in the WTR conference in Italy.

Conscience in Indian terms is 'Atman'. And Atman is nothing else than the soul. The soul is the spirit and bring us all together. This formulation comes from the Vedas. The oldest written books in the world. The Vedas explain human life and the guiding forces. The most important guiding force is the 'soul force'. You can explain force as to fight for your rights, but in Indian tradition force is to give rights to the others. In that way everybody has rights. It is a duty to protect the rights of the others and to seek harmony. This is the way in India because everybody lives in units (families, communities, villages). It is normal to give food to a widow. It is a society of natural solidarity not of western laws and competition. This traditional Indian live and view of conscience is not actual anymore due to western influence. The Indian way is to think in communities, the western way is to think in states. And the concept of states is the concept of collective violence. It is us against them.

There are two developments which threaten conscience, the real soul.

- 1) External circumstances.
- 2) Inward forces: the fear within.

1) Freedom in the 21st century is to free ourselves from the states. And non-violence is the way to reach that. Gandhi saw non-violence as an instrument of social changes, an instrument to seek the truth. Non-violence is to believe in truth and harmony. Convincing other people is not the way to non-violence. The soul force is the way. The respect of your own soul and the soul of the other. The soul has compassion and love. The soul force stands against the brute force of the external circumstances.

So we will have to change the external circumstances. States are built on fear not on harmony. I call this 'fear psychosis'. And the concept of non-violence is to get rid of the fear psychosis. People who refuse to pay war tax try to overcome the fear psychosis.

2) But what is even more important: we have to overcome the fear in ourselves. Listening to your soul force is to create the peace within you. That is of course difficult, because the dominant western system lives with an ideology of fear. So people are biased by fear. But the people themselves make the fear. It is not an external problem, it comes from within. The solution is to work on yourself. Let the fear not come in your mind. The next step is to meet people without fear. Then you have a (small) community without fear. Nobody is your enemy. And who knows, at one moment in the 21st century you have a world without fear, without enemies.

Ignace de Haes

Report of Workshop 5 WAR TAX RESISTANCE AT THE GRASSROOTS LEVEL Personal Experiences, Seizures, Ideas and Strategies

Facilitator: Klaus Hecker

Resource Person: Lynne Weiss

After brief introductions we watched a video about War Tax Resistance in the United States. This featured people who were trying to resist war taxes in various ways and their reasons for doing so. It included people who refused to file tax returns, others who kept their income down to avoid paying tax, and people involved with Alternative Tax Funds.

In the discussion Lynne explained that in New England they run workshops for potential war tax resisters. They also have a project where veterans visit schools and talk about the army and about not signing up for it. Apparently they had to challenge the law to be allowed to promote peace in schools. In the United Kingdom it is hard to get into schools unless a teacher invites one - their local school asked Arthur and Ursula Windsor to talk to students doing a project on people whose religion had changed their lives. The video also raised the issue of using images of war and violence which can be painful. Perhaps this may be necessary to have an impact.

Other points were that war tax resistance in the United States has been going since 1948 or before and the Peace Taxpayers as an organisation is well established. It would seem that in the States the system is less predictable than in the United Kingdom with the response of the Inland Revenue Service varying from district to district. It was stressed that one should not volunteer information to the tax collectors - if they want to know anything they will contact you.

Lynne then talked about the case of Randy Kehler and Betsy Corner whose house in Colrain, Massachusetts was seized because they had refused their taxes. In this long-running campaign the house, or land around it, was occupied continuously by many small affinity groups to try to stop it being sold. There was a firm commitment to non-violence, it involved many people, and it has raised the issue and stimulated more grassroots activity. The house itself was eventually sold but war tax resisters are still present.

In the United Kingdom the emphasis is more on lobbying for legislative changes rather than direct war tax resistance. The tax system means that most people have their tax deducted from their salary which makes tax resistance harder, although a small number of people do withhold their taxes or try to redirect them to non-military purposes. The taxmen always seem to get their money; some resisters have had their goods taken and auctioned by bailiffs, a few have gone to prison.

In Germany the current focus is on the Supreme Court action and work on legislation which is being considered at present.

The Dutch have, like the United States, developed an alternative tax form. They did this to mark their 10th anniversary and to make people aware of how much money is paid to the military. The form enables people to estimate how much of their income tax, VAT, or car tax goes to the military and to choose how they would like it redirected. Klaus mentioned that in Germany they had tried to devise a slide rule to calculate how much tax went to military purposes but they ran into problems of how to produce it cheaply and the difficulty of updating it every year ... perhaps a computer programme could be written...

The workshop then split into three groups to discuss different ideas.

One group discussed using posters and billboards/advertising hoardings. Points to consider include the size of posters, the cost of printing, the use of colour, how posters should be distributed. A large billboard poster

may only be up for a few weeks, while smaller posters could be used for longer. Libraries and community centres could be asked to display posters. In the United States one billboard company donated space for a war tax resistance poster. Spain and Germany have both produced coin stickers.

Graphic ideas and images to use we considered. We were not sure whether we should avoid military symbols (tanks, guns, etc.) It was suggested we should consult advertising/public relations experts for their advice on how people reacted to military images. One idea was to show visually that taxes turn into tanks (or guns) (unless we act to stop this). Perhaps this could be shown with a picture of a tank made of coins, or banknotes. Another idea was the word 'taxes melting and dripping into a tank or a peace tax campaign (see drawing). Another suggestion was for the poster to invite comments "What do you think about paying taxes for war or peace?" and to provide pens for people to write their comments onto the poster.

Another group discussed alternative tax forms. It was felt that this was a good idea and that it should become an international campaign. Trix van Vugt from BWD (Netherlands) reports:

"As a result of this workshop we would like to make a proposal for an international campaign. We all have to deal with the problem of how to get people interested in and aware of WTR. We from the Dutch BWD developed a form similar to the Alternative Revenue Form of the American WRL. It is an alternative tax form on which you can estimate your personal contribution to the military and redirect that amount to causes worthy of our money. We developed this form as a way to make people aware of how much they contribute to the military personally and to make them think about alternative purposes. We also ask them if they would appeal to a C.O. law if there is one.

"Awareness is our first goal, the second one is to hold a sort of pool, to get figures on how much people want to redirect their money and to what alternatives. We want to use these figures for publicity. We spread this form among peace groups this year, (we sent it with their magazines); we intend to spread it among other groups, e.g. environmental, next year.

"We propose that each country develops a similar form specific to your own tax system, and that we start this campaign internationally. We could keep each other informed during the coming two years and compare the outcomes at the next conference in 1994."

The third group discussed finding allies and came up with a list of individuals and organisations which could be approached and won over. These include leading personalities. MPs, editors and journalists. Groups include pop groups, groups concerned with ecology, Third and Fourth World issues, churches, labour unions, women's organisations, alternative and co-operative movements, local communities, anti-nuclear, youth groups, C.O. movements, those concerns with human rights and civil liberties, veterans. It was recognised that there is a split between those with strong religious beliefs and those who recognise the issue of conscientious objections.

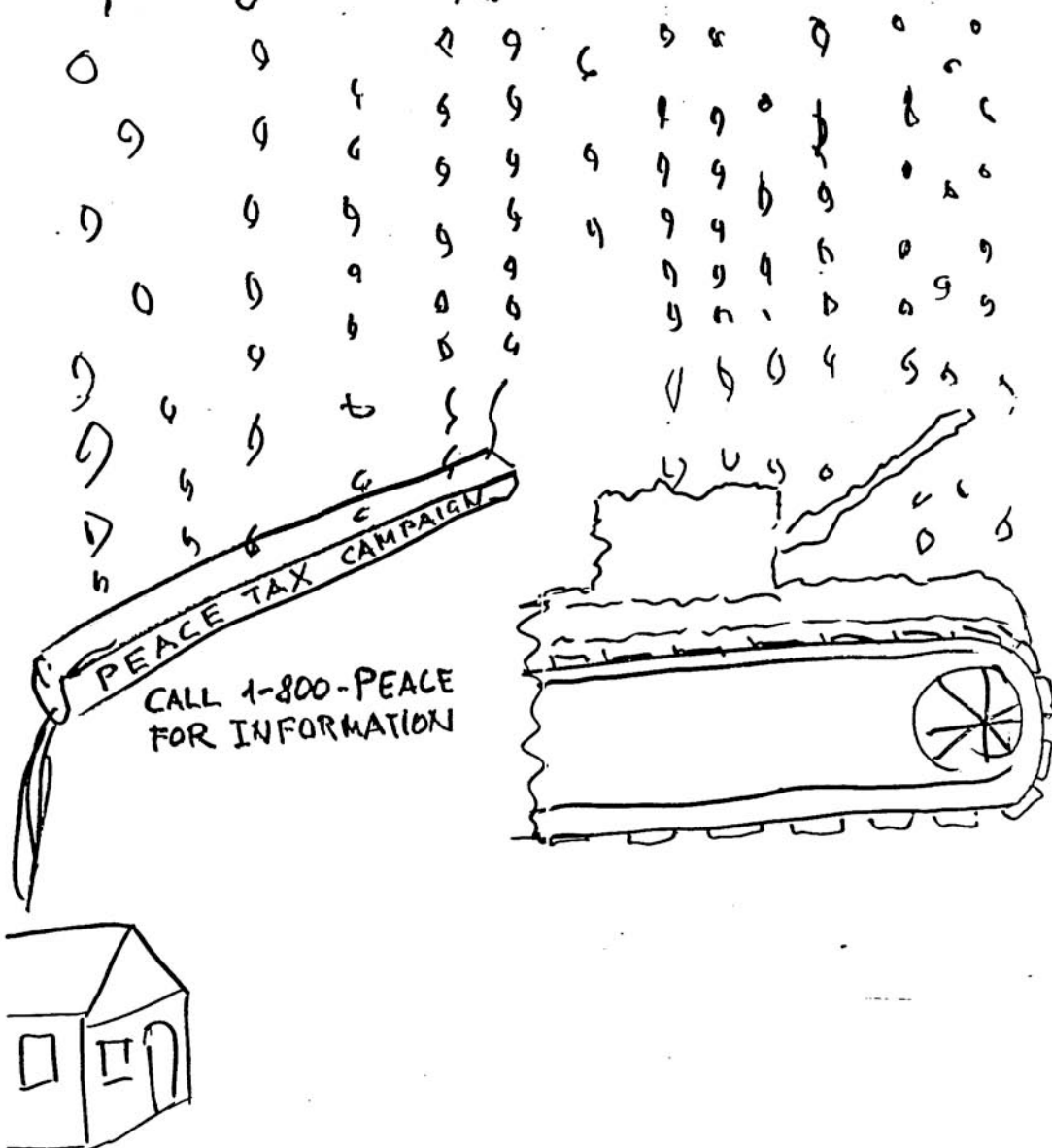
It was recognised that we need to challenge OUR assumption that other groups will not help us. We have to ask, it might take only one letter or phone call, or it might take a long time, but we will not know unless we ask. The possibility of receiving anonymous donations was mentioned.

In the discussion at the end Svend proposed that we need a permanent peace tax symbol to be used on everything. This would help to make links and to ensure continuity. But it was recognised that while the international work was important we need to continue to build our local, national campaigns.

The evaluation at the end of the workshop revealed that Klaus was happy, that everyone felt it had been useful and had been very participatory.

Report written by Monica Frieck (Peace Tax Campaign, United Kingdom)

TAXES



REPORT ON WORKSHOP 6 LOBBYING FOR PEACE TAX LEGISLATION

1st Session

During the 1st Session various members of the group reported on the current situation in their own country.

Hans Horeman (Netherlands) - The Dutch campaign had suffered a loss of members and a fall in the level of its activity after the collapse of the Berlin Wall however, activity has begun to increase recently. Religious bodies had been very helpful in getting the campaign as far as writing a Bill and many of them had endorsed it. Problems had arisen over getting sufficient respect for the Bill for Parliament to discuss it.

Christa Voigt (Germany) - Gunther Lott is continuing his work as the main lobbyist. One SPD MP is helping with providing facilities in Bonn whilst another, from the East, has introduced the issue to 8 members of the leftwing faction of the SPD. A Bill is now before a Parliamentary Committee. There has been no change in the position of the campaign since the Berlin Wall came down - Communism has gone but new problems have arisen.

Franco Perna (Luxembourg, but talking about Italy) - A Bill had been introduced to Parliament by about 80 MPs but it fell due to the national elections. This Bill is about to be re-introduced. The Peace Tax issue receives strong support from Catholic priests, nuns, institutions and some bishops.

Patxi Legasa Gorriz (Spain) - There are 2,000 WTRs in Spain but so far no work has been done on writing a Bill or lobbying Parliament - it is hoped that work on this will begin soon.

Malcolm Reid (UK) - Peace Tax currently has the support of 87 of the 651 MPs, the highest level of support ever achieved. The supporting MPs are from the Labour, Welsh Nationalist and Scottish Nationalist parties. The campaign has considered launching two new projects. Firstly, a programme to encourage people who would make use of Peace Tax legislation to sign a declaration to that effect. Secondly, a research project into public attitudes to taxes and war. **Brenda Boughton** added that she felt the main problem is that MPs are very possessive about their right to decide how taxes are spent.

Dirk Panhuis (Belgium) - A Bill was introduced to the last Parliament and is being re-introduced to the current one. The Bill has the support of one Flemish Nationalist MP and the MPs of the Flemish and Walloon Green Parties.

Marya Nyland (Canada) - The New Democratic Party MPs support legislation on Peace Tax. The campaign has produced a promotional video financed by \$9,000 from the Governments cultural department. They are also co-sponsoring a conference of Canadian peace groups.

2nd Session

During the 2nd Session for more detailed reports were given on the current situation in the USA and the Netherlands. Towards the end some problems were briefly considered and a number of decisions were made.

Marian Franz (USA) - A Congressional Hearing on the Peace Tax Fund Bill took place this year. One Congressman said, "History and morality are on your side". The general mood was that politicians would not revoke the legislation if it existed; supporting its introduction in the first place is the difficult thing.

The record of the proceedings is permanent and so politicians can no longer say that they know nothing of the Peace Tax issue. The hearing also means that the Bill can be attached as a 'rider' (a type of amendment) to another Bill on taxation - although this also presents the danger that the details of the Peace Tax Fund could be changed at the last moment.

Conscience is contagious and this is our strength -it can't be argued away by politicians.

The fall of the Berlin Wall has helped campaigning in the US because money is now needed for economic conversion from production for military uses to production for civil uses.

Kees Nieuwerth (Netherlands) - There is a desire to organise a hearing on the Peace Tax Bill in Parliament. Pressure can be brought to bear because the Christian Democrats, the main Government Party, are very sensitive to the views of church groups.

A Council of Churches committee has produced a unanimous report calling for the Council to support Peace Tax legislation. The aim is to slowly grind away until the Christian Democrats will support legislation.

At this stage people raised a number issues and problems which they felt needed a considered response from Peace Tax lobbyists.

Dirk Panhuis (Belgium) - How do we object to troops being used in UN Peace Keeping work?

David Basset (USA) - Is there any type of 'new soldier' that we could approve of?

Malcolm Reid (UK) - Boutros Boutros-Ghali, the UN Secretary General, has recently produced a document called "Agenda for Peace." This includes a proposal for an International Peace Endowment Fund to be financed from the Peace Dividend. Should we respond to this and if so how?

Hans Horeman (Netherlands) - We ought to exchange our thoughts on what conscience means for us and how we explain this to people.

Phil Rimmer (UK) - We must always remember that although politicians can't argue away conscience, many are very good at choosing to ignore it. How do we overcome this?

During the 2nd Session the group agreed on three decisions to take to the closing plenary session of the conference.

Decision 1

National campaigns are urged to write to the US legislators requesting a copy of the report of the Congressional Hearing on the Peace Tax Fund Bill, of 21st May 1992, expressing appreciation and explaining the work in our own countries.

Decision 2

National campaigns are urged to exchange their thoughts on what conscience means for us and how we explain this to people.

Decision 3

We recommend that this conference appoint a small committee, of at least four or five people, to examine the possibilities of us forming an international organisation able to present the Peace Tax case to selected international bodies and to eventually achieve Non-Governmental Organisation (NGO) status.

The committee would not necessarily hold meetings but would communicate by telephone and fax. It would report to the next International Conference of War Tax Resisters and Peace tax Campaigns. The committee members should be experienced Peace Tax campaigners. They are also asked to work out a logo.

Note - Decision 3 was approved by the final plenary of the conference and the following people were appointed to the International Committee of the International Conference of War Tax Resisters and Peace Tax Campaigners: Marian Franz (USA), Kees Nieuwerth (Netherlands), Dirk Panhuis (Belgium), Phil Rimmer (UK), Christa Voigt (Germany).

Phil Rimmer

4.7 Workshop nr 7: Religious Bodies and Ecumenical Process

Participants: Fabrizio Bovard, Anna Grassis, Giorigna Momigliano (Aosta, Italy), Beppe Marasso (Torino, Italy), Prof. J. Carlos Dalmau (Valencia, Spain), Cesar Flores (Honduras), Gianni Maccione (Germany), Martin Arnold (Essen, Germany), Gerald Drewett (Quakers, U.K.), Jan Maartens (Nederland), Gottfried Thieme (Singen, Germany), Klaus Waiditschka (Koblenz, Germany).. Kary Smith (U.K.) as observer,

Chairperson: Martin Arnold.

Giorgina Momigliano reports different peace tax campaigns in Italy, e.g.. letters to the Pope, to Cardinal Ratzinger (Congregation De Propaganda Fide), to the Italian bishops. Until now they got no answer. She pointed out that, according to her personal conviction and that of the group of Aosta and Torino, war tax resistance is an eminent problem of conscience and belief for Christians and should therefore interest the churches very much indeed

Beppe Marasso gives a brief report of the activities of the Italian group of war tax resisters from Aosta and Torino. They developed a program of 9 points to encourage citizens to WTR. They got much support, frequently from catholic priests, monasteries (e.g.. the Franciscans), monks and nuns.

Gerald Drewett reports his experiences as an "insider" of a "Peace Church" in Great Britain with WTR. They try to do "little steps" but well-considered ones. E.g. they developed a leaflet about WTR and built up a "Telephone Advice Line."

G. Thieme remembers the **European Ecumenical Convocation of Basle 1989**: Through active participation in the corresponding working group WTR got been mentioned in the final document as an acceptable attitude of believing Christians and conscientious objectors to be encouraged by churches.

K. Waiditschka reports development of WTR/PTC of the last ten years in Western Germany: many people who participate in WTR or sympathize with it suffer from conflict between personal conscientious objection and political and 'legal' control and 'ruling' of this problem in Germany: "It's the Parliament which decides about taxes, not you!"

J.C. Dalmau Llisó reports the difficult situation of WTR in Spain. In spite of all, single war tax resisters and groups of them do exist.

G. Momigliano asks if there is any support to war tax resisters in Spain and for which purpose they do WTR.

B. Marasso: "In Italy, we do not contest the right of the State to defend our country, but to do it with arms ("In Italia non contestiamo il diritto di difesa del paese, ma di farlo con le arme!")

C. Flores Ventura gives a brief summary of his personal situation and work in his country, mostly as a peace worker among refugees from San Salvador in the region near the frontier. From this experience he is very much interested in WTR.

- J. Maartens: (Ecumenical World Assembly) Seoul 1990, after Basle 1989, has given us much more with regard to non-violence and to peaceful solution of conflicts.
- G. Thieme: I feel myself uneasy with this kind of discussion Basle-Seoul: did we go ahead or backwards? It is a real conflict of conscience, the huge expenditure for the military in front of a world full of starvation, and we are watching it by TV all the time.
- M. Arnold reads a quotation of the expert opinion of the Research Institute of Evangelic Churches of Germany ("FEST") on WTR: "Churches should support actively war tax resisters.
- G. Drewett: Our church pleads for something what other Christians have to struggle for inside their own church first. We have got the gospel, that conscience must be hearth So we are in a strong position: we can -as a church- invite other churches, leaders of churches and continue that for a long time.
- B. Marasso describes the situation between the different churches in Italy. Mostly much reserve, only in one region, "Pinerolo", near the French border, where equal distribution, members of different churches invite each other. Beppe shows a list of nearly 200 catholic priests and sisters who all in public have supported WTR. Proposal: a list for Europe 7
- M. Arnold: What can we really do now? He reads "the 10 proposals for the possible next steps" from the paper of the Italian group.
- K. Waiditschka: Make use of the ecumenical contacts of churches, because they have the possibilities.
- G. Drewett: Certainly it has to be done within one's own denomination. It will be hard work again and again
- B. Marasso reports practical use of refused war tax. Total amount of 1991: 5.000.000.00, - Lit. 75% for study of non-violence and development aid; 25% for WTR organisations.

G. Thieme

Jan. 28, 1993

4.8 Court cases

4.81 Introductory text

Court cases: facts, evolutions

Introductory text to workshop nr. 8 of the IVth International Conference on War Tax Resistance and Peace Tax Campaigns -a non-limitative journey.

Canada

I will make a short journey around the world and will start in Canada. From Canada came an application of Jerilynn Prior to the UN-Human Rights Committee in Geneva. This committee has its base in the Optional Protocol to the International Covenant on civil and Political Rights. This committee is not the UN-Human Rights Commission, the commission of government-representatives meeting each year in February/March.

Dr. Prior is a Quaker and because of her religious convictions she has refused to participate in any way in Canada's military efforts. Accordingly she has refused to pay a certain percentage of her assessed taxes, equal to the amount of the Canadian Federal budget earmarked for military appropriations. Taxes thus withheld have instead been deposited with the Peace Tax Fund of Conscience Canada, Inc., a non-governmental organisation. The Canadian tax and judicial authorities denied her the right to do this. The same did the UN-Human Rights Committee in its decision d.d. November 7, 1991. The committee noted that dr. Prior sought to apply the idea of conscientious objection to the disposition by the State of the taxes it collects from persons under its jurisdiction. The committee considered that article 18 of the Covenant (freedom of conscience and religion) certainly protects the right to hold, express and disseminate opinions and convictions, including conscientious objection to military activities and expenditures, but that the refusal to pay taxes on grounds of conscientious objection clearly falls outside the scope of protection of this article. The UN-Committee therefore declared the application inadmissible.

In my opinion is this decision ill founded: The facts as submitted in the application of dr. Prior did raise issue under article 18 of the international Covenant of Civil and Political Rights. Article 18 of the Covenant certainly protects the right to hold, express and disseminate opinions and convictions, including conscientious objections to military activities and expenditures. The refusal to pay taxes on grounds of conscientious objection clearly falls within the scope of protection of article 18. Paying taxes is a personal act. A part of the taxes being used for military expenditure, a person can have conscientious objections against paying that part of the taxes. Tax diversion is the only method in which pacifists can manifest their beliefs. Refusal to entertain such a notion does those involved a great injustice.

It would be absurd and perverse to argue that war tax resistance is not a manifestation of pacifist beliefs. The right of war tax resistance has to be regarded as deriving logically from the fundamental rights of the individual in democratic rule of law states, which are guaranteed in article 18 of the Covenant. War tax resistance is the most direct and only method by which a pacifist can express his ideas and the position that this does not come within the ambit of Article 18 would be absolutely illogical. The Covenant has the function to assist minorities and protects them from being overlooked and trampled on; it is a barrier to utilitarian oppression. Restrictions may be justified on the grounds listed in Article 18 par. 3. Of the justified derogations under Article 18 only three are relevant. The protection of rights and freedoms of others, protection of public order and the protection of public safety. Under the heading "public safety" we must deal with what is commonly known as the "floodgates" argument. Applying this idea to the case of the tax resister we are faced with the dilemma that if pacifists could divert their taxes away from purposes they found morally abhorrent, then this would give rise to a multitude of other claims by others who found expenditure on other purposes objectionable. Or would it? War tax resisters have argued that they are generally willing to pay the full amount of tax due, and therefore they are not being accorded any unfair privilege. Of course Article 18 prescribes states to respect all sorts of conscientious objections.

Netherlands

Herewith I come to the case of Jan and Corry van Kerkwijk in the Netherlands. The van Kerkwijks had objections to pay taxes ad f 572, - in 1983, symbolically for the 572 cruise missiles planned to be based in Europe.

The Dutch Supreme Court decided on December 7, 1988 that because there is no legal CO provision, it-is not possible to accommodate conscientious objections in this field. The van Kerkwijks went to the European Commission of Human Rights in Strasbourg and this Commission rejected the application on July 3, 1991. The Commission found that the matters complained of do not disclose any appearance of a violation of the rights and freedoms set out in the European Convention on Human Rights and its Protocols. The van Kerkwijks are persistent and after the Decision of the European commission they went to Geneva, to the UN- Human Rights Committee on November 20, 1991. In that procedure in Geneva they argued that their refusal to pay taxes clearly falls within the scope of the freedom of conscience protected by Article 18 of the Covenant on Civil and Political Rights. Let us hope that the UN-Human Rights committee will not decide as in the Prior-case. You never know. When a deciding-body as the commission or committee wants to change the line of jurisprudence, mostly this happens by differentiating. An example of this is the decision of the European Commission d.d. May 9, 1989 in the Darby-case. In that decision the Commission referred explicitly to the decision in the Crofts-case d.d. December 15, 1983. In the Crofts-case the Commission considered that the obligation to pay taxes is a general obligation which has no specific ethical implications in itself.

But in the Darby-case the Commission came to a differentiation. Darby did not want to pay taxes to the Swedish. State Church. The Commission considered that Darby was not a member of that church and that his complaint was not that the destination of a part of the taxes was against his conviction. The difference with the Crofts-case was that it was not a general tax at issue. The importance of the Darby-case is especially that the European Commission has decided that paying of taxes can fall within the scope of the freedom of conscience (article 9 of the European Convention of Human Rights).

Germany

In Germany there was on December 6, 1991 a very important decision of the Federal Finance Court in Munich in the case of Klausmartin and Christa Voigt. The matter concerned was the tax year 1983, the same as in the case of the van Kerkwijks. The Voigts refused to pay 8,33% of the tax assessment, the part of the defence-budget to the total budget. They paid this 8,33% on a special blocked bank account awaiting the definitive judicial decisions. They refused on the basis of article 4 of the German Constitution, guaranteeing freedom of conscience without limitations. In practice however jurisprudence has made all sorts of limitations, some of them clearly against the spirit of article 4. The Higher Finance Direction rejected the claim of the Voigts in October 30, 1985. The Finance Court of the State of Baden-Württemberg declared the claim inadmissible. The Court saw the fundamental interest of the case and gave a leave of asking revision. The decision of the Federal Finance Court in Munich d.d. December 6, 1991 decided also negative, but at least it considered that the claim was admissible, that there is a right to complain at a reasonable interest to do that. The Court in Munich decided that the claim was ill founded: the taxpayer has no right to decide on the destination of tax money. Article 4 of the German Constitution does not change that in the view of the Munich Court: Article 4 can only exist within the constitutional order which has decided that only Parliament can decide about the destination of tax money.

United States

Last but not least I want to mention the case of Randy Kehler and Betsy Corner in Massachusetts. Randy and Betsy refused since 1977. The Government took their home and Randy got a 6-month prison sentence on December 3, 1991.

Erik Hummels, June 10, 1992.

4.8.2 Report

WORKSHOP#8: Court cases

The pre-conference write-up is quite detailed about several court cases going on in the world, and it was decided that it would not be worth repeating all of that in this report.

The workshop focused on what a person can do if he/she loses a case his/her own country. There are international appeal possibilities. The main thing is to completely exhaust all possibilities in one's own country before going on to the international arena. Definitely differentiate your own case from others. That gives an international body the possibility of deciding differently from other similar cases

In the Americas, a case can be appealed from one's own country to the Organization of American States Commission on Human Rights. In Europe, cases can be appealed from one's own country to the European Commission on Human Rights in Strasbourg. In both of the above situations, the cases can be appealed to the UN In Geneva. For Europeans, one must go to Strasbourg within 6 months of one's last national decision.

One particular national situation was reported by Concha Martin that Spain's courts have not recognized conscientious objection of any kind.

It was generally agreed that all of us around the world can benefit from learning about one another's court cases especially those which are successful In one's own country (many have been such In Italy, and people would like to know more about those cases) and those which get to some International body.

One good way of communicating is through computer networks There are computer networks concerned about peace and social justice around the world, and one can communicate via this electronic medium very easily, quickly, and inexpensively. Below is contact information about such networks for people in various parts of the world.

***ComLink**

Moorkamp 46

D-3000 Hannover 1

GERMANY

Tel: +49(511)350-3081

Email: support@oln.comlink.apc.org

Contact: Udo Schacht-Wiegard <udo@oln.comlink.apc.org>

***GreenNet**

23 Beviden Street

London N1 6BH

ENGLAND

Tel: +44(71)609-3040

Fax: +44(71)25-0801

Email: support@gn.apc.org

Contact: Viv Kendon <viv@gn.apc.org>

***Institute for Global Communications**

PeaceNet/EcoNet/ConflictNet

18 De Boom Street

San Francisco, CA 94107

USA

Tel: +1(415)442-0220

Fax: +1(415)546-1794

Email: support@igc.apc.org

Contact: Geoff Sears <gsears@igc.apc.org>

*NordNet

Huvudskarsvaegen 13, nb.
 8-121 54 Johanoshov
 SWEDEN
 Tel: 146(8) 600-0331
 Fax: +46(8)600-0443
 Email : support@pns.apc.org
 Contact: Cilia Lundstrom <cilla@pns.apc.org>

*Pegasus Networks

P.O. Box 424
 Byron Bay 2481
 New South Wales
 AUSTRALIA
 Tel: +61(66)856789
 Fax: +61(66)856962
 Email: support@peg.apc.org
 Contact: Ian Peter <ian@peg.apc.org>

*Web

Nirv Centre
 401 Richmond St.
 Suite 104
 Toronto, Ontario, M5V 3AB
 Tel: +1(416)596-0212
 Fax: +1(416)596-1374
 Email: spider@web.apc.org
 Contact: Kirk Roberts <kirk@web.apc.org>

*GlasNet

Ulitsa Yaroslavskaya 8
 Korpus 3, Komnata 216/217
 129164 Moscow
 RUSSIA
 Tel voice: +7(095)217-6182; +7(095)217-6173
 Tel data: +7(095)262-4857; +7(095)262-0209
 Email: support@glas.apc.org
 Contact: Anatoly A. Voronov <avoranov@glas.apc.org>

There are others. People from countries not mentioned above may contact:

APC International Secretariat

c/o IBASE
 Rua Vicente de Soura 29
 22251-070 Rio de Janeiro
 BRASIL
 Tel: +55(21)280-4467
 Fax: +55(21)286-0541
 Email: apcadmin@apc.org

Nations on the continent of Europe I believe can subscribe to GreenNet located in the UK.

Michael Folger

Appendix 1

PROPOSED PEACE TAX BILL IN THE NETHERLANDS

Note: This is the unofficial translation of the 1989 version of bill 21 099 (1: letter; 2: bill; 3: explanatory memorandum). After the advice of the State Council some changes have been introduced. The most important ones are the following:

1. The request of the C.O. taxpayer has to be addressed to the Inspector of revenues (and not to the Collector)
2. A test about the seriousness of the C.O. has been introduced. It is a very light test, analogous to the test applied in the case of C.O. to social insurances.
3. This bill would not only apply to income tax, salary and wages tax, and property tax, but also to inheritance tax.
4. Some mere technicalities.

UNOFFICIAL TRANSLATION

Bill containing regulations with respect to taxpayers who have insuperable conscientious objections against the military destination of tax-money (Conscientious Objections to Military Destination of Tax-Money Act).

From an initiative-group consisting of

drs (Wilfried Kok, Tilburg (from the Basisbeweging)

prof. dr Henk Kossen, Amsterdam (from the Doopsgezinde Broederschap (Mennonites))

ds Aart van Lunteren, Hilversum (from the Nederlandse Protestanten Bond)

mr Jan Willem Nieuwenhuysen, Utrecht (from the Remonstrantse Broederschap)

ir Kees Nieuwerth, Gasselternijveen (from the Religieus Genootschap der Vrienden (Quakers))

Correspondence about this bill: ir Kees Nieuwerth, Hoofdstraat 26, 9514 BE Gasselternijveen, Netherlands, tel. 5999-12901.

Tweede Kamer der Staten-Generaal (parliament)

Session 1988-1989

21 099

Bill from the members of parliament Beckers-de Bruijn and De Visser, containing regulations with respect to tax-payers who have insuperable conscientious objections against the military destination of tax-money (Conscientious Objections to Military Destination of Tax-Money Act)

Nr.1

Covering letter

To the chairman of the Tweede Kamer der Staten-Generaal (parliament)

The Hague, April 6th 1989

Herewith we present to you, in accordance to article 110 of the Order-Regulations of Parliament, a bill containing regulations with respect to tax-payers who have insuperable conscientious objections against the military destination of tax-money (Conscientious Objections to Militaire Destination of Tax-Money Act). The explanatory statement accompanying this bill contains the considerations upon which it is based.

Beckers-de Bruijn

De Visser

Tweede Kamer der Staten-Generaal

Session 1988-1989

21 099

Bill from the members of parliament Beckers-de Bruijn and De Visser, containing regulations with respect to tax-payers who have insuperable conscientious objections against the military destination of tax-money (Conscientious Objections to Military Destination of Tax-Money Act)

Nr.2

Bill

We Beatrix, by the grace of God, Queen of the Netherlands, Princess of Oranje-Nassau, etc. etc. etc.

To all who will see or hear this, salute let it be known:

That We have taken into consideration, that it is desirable to make a legal provision for tax-payers who have insuperable conscientious objections against the military destination of tax-money, and to institute a peace-fund in the frame-work of that legal provision.

Thus We, having heard the Council of State, in common deliberation with the Staten-Generaal, have approved and understood, as we now approve and understand:

Article 1

There is a fund, called the peace-fund, out of the means of which according to the provisions in this act payments can be made on behalf of:

- a. research into the causes of international conflicts and the use and consequences of military violence, and research into the possibilities of a non-violent solution to conflicts;
- b. giving support to projects and work which are intended to promote the application of a non-violent solution to conflicts;
- c. c.research into the situation of the poorest in the world, and into the relations between underdevelopment, violations of human rights, political tensions, socio-economic structures and military expenditure;
- d. information on the domains mentioned under a, b and c; e.actual relief for the poorest in the world.

Article 2

The fund is supervised by our Minister of Defence, subject to the provisions of this law.

Article 3

1. There is an Advisory Council that, on request or of the Council's own accord, offers advice to Our Minister of Defence and Our other Ministers, as far as they are concerned, with respect to all matters related to this Act.
2. The Advisory Council consists of 17 members.
3. The chairperson and the other members are appointed and are relieved of their duties by Order in Council on the proposal of Our Minister of Defence, if necessary after consultation with our other Ministers as far as they are concerned.
4. To be taken into consideration for appointment as a member, a candidate will have to be an expert in the domain on which the Advisory Council offers its advice.
5. The members of the Advisory Council are appointed for a period of five years. Reappointment for a consecutive term is possible only once.
6. The member who has been appointed to replace a member, whose term has not expired, shall hold his position for the remainder of his predecessor's term.
7. The Advisory Council chooses from its members a vice - chairperson.
8. At the initial formation of the Advisory Council eight members are appointed for a period of three years.

Article 4

1. The Advisory Council has a secretariat.
2. The secretary of the Advisory Council is appointed and is relieved of -his duties by Order in Council on the proposal of Our Minister of Defence.
3. The other employees of the secretariat are appointed and are relieved of their duties by Our Minister of Defence.
4. Employees of the secretariat cannot be members of the Advisory Council.

Article 5

1. The Advisory Council, under the approval of Our Minister of Defence, shall draw up its own rules concerning its procedure, especially concerning the public character of its meetings.
2. The Advisory Council may decide that persons other than members of the Advisory Council will participate in the work of these committees.

Article 6

The advisory reports of the Council are adopted by the majority of the members. If a member has a dissenting opinion, this fact may be recorded in the advisory report. The member concerned may attach a note of exception to the advisory report.

Article 7

1. An advisory report that is being drawn up on request, will be submitted within the period set in the request.
2. If the Advisory Council intends to submit a report of its own accord, it will notify Our Minister of Defence and Our Other Ministers, as far as they are concerned, beforehand.
3. The Advisory Council sends Our Minister Of Defence a copy of the reports that are submitted to third parties.

Article 8

1. The expenses of the Advisory Council that are approved by Our Minister of Defence will be paid by him.
2. Our Minister of Defence may award an attendance fee to the members of the Advisory Council and its committees. The chairperson and the vice-chairperson may be given remuneration on a yearly basis, instead of an attendance fee.
3. Traveling and hotel expences incurred by members of the Advisory Council and its committees are compensated following the rules set for civil servants.

Article 9

The Income Tax Act (S t b . 1964 , S t b . 519) is changed as follows :

After article 66 an article 66a is inserted:

Article 66a

1. At the request of the tax-payer who by means of a petition expresses to have insuperable conscientious objections against the military destination of the tax-money, the Collector of the direct taxes pays part of the amount of the assessment to the peace-fund as soon as the assessment is final.
2. For the application of this article the amount of the assessment is understood to be the amount of the indebted tax as mentioned in article 53. This amount is reduced by the amount of the withheld tax on salaries and wages chargeable to the tax-payer, if article 34c, third paragraph of the Tax on Salary and Wages Act is applied.
3. The part of the amount of the assessment mentioned in the first paragraph is fixed yearly by our Minister. This minister fixes the amount in such a way that the amount is in the same proportion to the total amount of the assessment as the amount of the budget of the Department of Defence is in proportion to the amount of the budget of the Kingdom, as presented to parliament in the year previous to the assessment. The percentage so established is rounded off to the nearest half percent.
4. The petition mentioned in the first paragraph is presented to the Collector who is mentioned on the note of assessment . The petition can be made as long as the assessment has not become final. The petition includes at least the name, the address and the fiscal registration-number of the tax-payer, and a declaration signed by him expressing that he has insuperable conscientious objections to the military destination of tax- money.
5. Additional provisions in relation to the way of presenting and the form of the petition mentioned in the fourth paragraph, may be made in ministerial directives.

Article 10

The Tax on Salary and Wages Act (Stb. 1964, Stb.521) is changed as follows:

Following Article 34b an Article 34c is inserted, reading:

Article 34C

1. At the request of the tax-payer who by means of a petition has expressed the fact that he has insuperable conscientious objections against the military destination of tax-money, the Collector of the direct taxes transfers to the peace- fund part of the amount withheld and paid by the withholding employer chargeable to the employee, as soon as the assessment has become final.
2. The part of the amount of the assessment mentioned in the first paragraph is fixed yearly by Our Minister. This minister fixes the amount in such a way that the amount is in the same proportion to the total amount of the assessment as the amount of the budget of the Department of Defence is in proportion to the amount of the budget of the Kingdom, as introduced in the year previous to the assessment. The percentage so established is rounded off to the nearest half percent.
3. The petition mentioned in the first paragraph is presented to the Collector who is mentioned on the note of assessment. The petition can be made as long as the assessment has not become final. The petition includes at least the name, the address and the fiscal registration number of the tax-payer, and his declaration signed by him that he has insuperable conscientious objections against military destination of tax -money.
4. Additional provisions in relating to the way of presenting and the form of the petition mentioned in the third paragraph, may be made in ministerial directives.

Article 11

The Property-Tax Act (Stb 1964, 520) is changed as follows:

To article 18 an article 18a is added, reading:

Article 18a

1. At the request of the tax-payee who by means of a petition expresses the fact that he has insuperable conscientious objections against the military destination of tax-money, the Collector of the direct taxes transfers to the peace-fund part of the amount of the assessment as soon as the assessment has become final.
2. The part of the amount of the assessment mentioned in the first paragraph is fixed year by Our Minister . This minister fixes the amount in such a way that the amount is in the same proportion to the total amount of the assessment as the amount of the budget of the Department of Defence is in proportion to the amount of the budget of the Kingdom, as presented to parliament in the year previous to the assessment. The percentage so established is rounded off to the nearest half percent.
3. The petition mentioned in the first paragraph is presented to the Collector who is mentioned on the note of assessment. The petition can be made as long as the assessment is not final. The petition includes at least the name, the address and the fiscal registration number of the tax-payer, and his declaration signed by him expressing the fact that he has insuperable conscientious objections against the military destination of tax-money.
4. Additional provisions in relation to the way of presenting and the form of the petition mentioned in the third paragraph, may be made in ministerial directives.

Article 12

The General Regulations of Government Taxes Act (Stb.1959, 301) is changed as follows:

To article 65 a third and fourth paragraph are added, reading:

3. In the case that article 66a, third paragraph, of the income Tax Act is applied, an amount that would have been given back to the tax-payer, because of an official reduction of an assessment of income tax, is only paid as far as the amount exceeds the amount of the assessment mentioned therein.

4. In the case that article 34c, third paragraph, of the Tax on Salary and Wages Act is applied, an amount that has to be given back officially, is only paid as far as this exceeds the therein mentioned part of the withholding and payment of tax on salaries and wages.

Article 13

By or in virtue of an Order in Council, further provisions relating to the application of this act can be made.

Article 14

This act takes effect from the first calendar year after the date of publishing in the Staatsblad (official publication of laws and statutes).

Article 15

This act may be cited as the Conscientious Objections to Military Destination of Tax-Money Act.

We order and command, that this will be published in the Staatsblad, and that all Ministerial Departments, Authorities, Boards and Officials concerned, will enforce this accurately.

Given

The Minister of Defence

The Minister of Finance

Tweede Kamer der Staten-Generaal

Session 1988 - 1989 Budget of the Kingdom for the year 1989

21 099

Bill from the members of parliament Beckers-de Bruijn and De Visser, containing regulations with respect to taxpayers who have insuperable conscientious objections against the military destination of tax-money (Conscientious Objections to Military Destination of Tax-Money Act).

Nr. 3 EXPLANATORY STATEMENT

1. Content and character of the proposed act

This proposal intends to give accommodation to those taxpayers who have serious conscientious objections to a fiscal contribution to government expenditure for military defence.

The chosen structure consists in new provisions to incorporate in the Income tax Act, the Tax on Salary and Wages Act, the Property Tax Act and the General Regulations of government taxes Act.

The character of the proposal can in short be described as follows the tax-payer declares in a particular way to the Collector of the direct taxes that he has the above mentioned objections, after which in a relatively simple way a certain percentage of the amount due is transferred to a fund specially established for this purpose, the peace fund.

2. Freedom of conscience and the constitution of the state

Freedom of conscience is one of the pillars of our constitutional system.

The recognition of freedom of conscience however does not at all implicate that the citizen can shirk his legal duties without punishment, if he has conscientious objections to fulfil these obligations.

The person who, on grounds of conscience, is of the opinion that he is obliged to ignore legal duties will as a rule expose himself to juridical sanctions: in many cases even to penal prosecution.

It may be considered a characteristic of progressive civilisation when a state increasingly gives accommodation to conscientious objections of its citizens.

In the Netherlands the legislator has recognised conscientious objections in many domains. This happened among others in the domain of the performance of military conscription (Conscientious Objections to Military Service Act), in the domain of compulsory social insurances for everybody and of compulsory social insurances of employees, in the domain of compulsory motor vehicle insurances and with a legally compulsory financial contribution to the development of nuclear energy (the so-called Kalkar-levy).

A first general characteristic of the mentioned regulations is that the legislator only gives accommodation to conscientious objectors as far as it concerns individual moral constraints, moral judgment, the judgment about good and evil as guide for acting, is considered a very individual matter and is sharply distinguished from judgments of a different nature, such as political, psychological and social judgments. In this way it can be prevented that damage is done to the democratic principle that governs the Dutch constitutional system, according to the generally accepted view: in this approach, respect for the conscience of the citizen may not result in this citizen, alone or in groups, crossing the decisions of the legislator.

With that we reach a second general characteristic: the recognition of conscientious objectors may never frustrate the object that the legislator has set out to achieve by introducing a certain regulation. When the legislator's aim is to protect fundamental juridical values such as public health or peace and security, he will in recognising conscientious objectors choose ways that will not endanger the juridical values.

A third general characteristic of the here mentioned regulations is that the citizen who on grounds of his moral and conscientious objections is exempted of certain obligations, as compensation has to fulfil a different obligation of at least the same size or weight. Likewise a conscript, who is recognized as a conscientious objector according to the law after a successful request, is obliged to obey to a summons for compulsory non-military service. People exempted from paying insurance premium for the social insurances have to pay the same amount as they would have paid if the objections had not been recognised, to be paid as extra tax on salary and wages or income tax. Comparable solutions have been found in the cases of compulsory insurance against civil liability in relation to motor vehicles and the so-called Kalkar-levy. In this way the legislator has sought to prevent that other citizens without conscientious objections would be discriminated against and in fact would have to pay for

the conscientious objectors.

The constitutional legislator has, after ample discussion in parliament and the professional literature, abandoned the idea of inserting into the Constitution a provision in relation to freedom of conscience. The motive for this decision was that if such a provision would have been inserted, immediately a very broadly formulated exceptive clause would have had to be added to it. This result was not surprising in view of the above. Nevertheless, the freedom of conscience is inserted in international treaties to which the Netherlands are a party: art. 9 of the European Convention for Human Rights and art. 18 of the International Convention for Civil and Political Rights.

Recognition of conscientious objections against obligations towards the government is an indication of the democratic quality of a state, as respecting minorities is an important aspect of the democracy.

3. Conscientious objections and military violence

The Dutch citizen is in different ways involved in a security-policy, based on military means. In the first place he may (if he is a man) be summoned to perform compulsory military service.

In the second place he may join the army on a voluntary basis, either as a member of the military, or as a civil servant of the Defence Department.

Furthermore his contribution can be of a more indirect nature, because he contributes, by paying taxes, to the general resources which for a certain percentage are used for the maintenance of the military force.

It can be said that everybody who participates in the economical and juridical life, in one way or another - at least financially - contributes to the general resources, and with that to the maintenance of the military forces. These military forces, which have a constitutional status (art. 98 Constitution), have as their purpose the defence of the country and of the citizens against an aggressor.

The Dutch military forces have been, ever, since the policy of neutrality was abandoned, incorporated in an international treaty organisation, the North Atlantic Treaty Organisation (NATO).

Within the framework of this organisation scenarios based on the application of violence, have been developed, in which even mass destruction by means of application of tactical and strategic nuclear weapons is taken into consideration. Many people have insuperable conscientious objections against the application of military violence; for some people on the one hand military violence is a necessary evil for the defence of country and citizens, but on the other hand the possible application of nuclear means of violence is morally unacceptable.

Of course both groups can express their opinion by means of social actions and by mobilizing political parties, and can try to accomplish that the Netherlands will abstain from (nuclear) military violence, but this does not change the fact that the individuals belonging to these groups may find it morally unjust that they in some way actively give a substantial contribution to a violence machine with a task such as that of the Dutch army has at this moment.

The legislator did give to those who as a conscript in the Dutch military force have to contribute actively, the opportunity to be exempted from that obligation. Since 1979 the criterion for that is that they must have insuperable conscientious objections against personally performing military service on the grounds that they would thus be involved in the applications of means of violence in the framework of the Dutch military forces (see also art. 99 Constitution).

In this procedure it is not sufficient if the person concerned simply states that he has insuperable conscientious objections; he has to submit to an examination. The Minister of Defence has the objections examined and thereafter decides positively or negatively.

Against his decision an appeal can be lodged with the Section competent for contentious administrative business of the Council of State. The case law of the Crown and, at present, of the Council of State referring to art. 2 of the Conscientious Objections to Military Service Act shows clearly that there have to be personal, moral objections and not political, psychological and other objections against the military force and the Dutch society.

For some people this legal possibility does not offer an acceptable solution. In this different motives can play a part. For instance the person concerned may deny the state the right to examine his conscientious objections. The point may also be that there are (primarily) political considerations. The person, who nevertheless does not wish to use the legal possibility, is prosecuted penalty and convicted because of breach of the Code of Military Penal law, the Conscript Act or the Conscientious Objections to Military Service Act.

4. Conscientious Objections and Taxes

During recent years some thousands of taxpayers have expressed their conscientious objections against paying tax money insofar as it is spent on military purposes. Some of them organized themselves in the Movement of Refusal of Defence-tax. One of the action-methods used consisted in paying an amount considered to be the percentage of the State-budget assigned to the Defence Department, into a "peace-fund" and therefore not paying this amount to the Collector of the direct taxes on assessment.

Repeatedly courts of Law have unfavourably answered the question whether the taxpayer with conscientious objections can be given accommodation in the existing law. In this sense the Supreme Court considered in a sentence of May 1, 1985 (BNB 1985/186), that the Conscientious Objections to Military Service Act does not contain regulations concerning objections like the ones involved in that particular case. According to the Supreme Court especially the duties described in art. 9 of the aforesaid Act cannot be understood to be similar to payment of a tax-debt. The Supreme Court at the same time rejected the idea that a parliamentary and social development was taking place that could justify the acceptance of a legal rule or legal principle to which the application of the fiscal legislation had to make way. This principle would according to the person concerned, consist in the increasing recognition of conscientious objections in the fiscal domain.

In a previous case it was decided that the idea that in the regulation of tax-assessment allowances have to be made for the objections which can be considered serious conscientious objections, cannot be seen as a general principle of correct administration (see the sentence of the Appeal Court as reproduced in the sentence of the Supreme Court dated January 25, 1984, BNB 1984/114. In a sentence of the Appeal Court of The Hague dated November 5, 1979 (BNB 1981/76) tax-refusal on grounds of principle was also under discussion, but in that case the point of issue was not the spending of tax-money for the national defence, but for foreign development aid. The party concerned had not paid 3% of the total amount of the tax-assessment imposed on him and stated that he had serious conscientious objections against the involved governmental expenditure. The person concerned referred to the European Convention, especially to art. 1 of the First Protocol. This appeal was dismissed by the Appeal Court, because the aforesaid rule provides explicitly that the rule concerning the respect for everybody's private property does not in any way deny the right of the State to secure the paying of taxes. Furthermore the Appeal Court considered that in the Dutch legislation no general rule exempting the citizens from their legal obligations on grounds of conscientious objections is to be found. Making allowance for conscientious objections on such a large scale can disturb the dirigibility of the country in a serious measure, certainly when this extends to the destination of tax-money.

The Appeal Court reasoned that it is the task of the legislator to consider separately for each rule, whether and if so, how to make allowances for conscientious objections.

As this case law does not leave any space at all, so the legislator has to interfere.

Is such a legal regulation indicated, however? Within the Council of Churches this has been discussed at length. The final point of view that was reached, mentioned in the "Reaction of the Council of Churches concerning refusal of tax" states among other things:

"All churches recognise the seriousness of conscientious objections and the necessity to deal with that carefully. In the discussion there were two opinions. On the one hand legal regulation of the refusal to pay tax is seen as a strike at the roots of the democratic legal order, of the equality of everybody for the law and of the reciprocity in rights and obligations. On the other hand there is the opinion that the government does not have the competence to force the members of a religious community to commit acts which they cannot reconcile with their profoundest religious conviction and therefore creates in them a conscientious conflict".

This leads to some conclusions of which we cite two

" 1. that the churches regard with respect and understanding those who have conscientious objections against paying defence-tax; (...)

3. that the discussion on this issue in the Council and in the churches should be taken further with vigour, especially on the question which actions have to be undertaken to relieve the conscience of the objectors".

In the report "Conscientious objections attract attention" of the scientific institute of the political party Christian Democratic Appeal (CDA) (May 1983) the conclusion is reached that there are no fundamental reasons that could impede the recognition of conscientious objections against paying of the part of the direct taxes that can be considered to be destined to the military defence. The authors of this report are also of the opinion that "as yet" practical organisational impediments have not been made plausible. This conclusion was reached following a discussion of some important preliminary questions.

In the first place the relation between the taxes paid and the expenditure for military defence objected to be discussed. The report correctly showed that there is no direct relation. The tax-payer does not pay in the case of the income tax (or tax on salary and wages) for a special purpose, as was for instance the case with the so-called Kalkar-levy.

Paid tax-money goes into the general resources. After this the legislator decides to which purpose the general resources may be spent (art. 105 Constitution). This is called the budget-right of the legislator. The question that comes up now is whether someone can have conscientious objections against this legislative destination of the tax-money for certain purposes, as one is not directly responsible for this destination and, moreover, one cannot have conscientious

objections against the acts of others, in this case the legislator, this in view of the most individual character of the conscientious objections that are to be recognised. The CDA-report rightly disagrees with this, stating that the herein mentioned cases do not concern conscientious objections against a certain budget-item, but insuperable conscientious objections against paying part of the due tax, which objections are related to that item.

"Insofar as one has to pay that tax oneself, a personal act is required so that in principle the concept of conscientious objections is applicable."(p.55)

In case it is clear that part of the general resources is spent on defence, it can be said that in fact one contributes to military defence by paying tax. In that case somebody may - as the report states - have conscientious objections.

This point of view, shared by the introducers of this proposal, certainly is not shared by everybody. In a letter of April 12, 1984 to the Inter-church Peace Consultation, the Roman-Catholic Bishops conference has expressed the opinion, that because taxes are not levied for a special achievement of the state on behalf of the paying citizen, but for the whole of the collective good cared for by the state, there is no place for a regulation on behalf of conscientious objectors on this point. In the view of the conference, defence, along with the maintenance of public order, seawalls etcetera, belongs to the so-called indivisible collective services: services which every member of the society is provided with and that from their nature cannot be denied to those who do not appreciate them. The decision-making on such collective goods can only be done by the competent state-organs; in a democratic rule-of-law-state on the one hand there is the obligation of tax-paying and on the other hand the right to participating in the decision-making by means of active and passive suffrage, freedom of speech and freedom of association, freedom of public meeting and of demonstration.

A legal possibility to be exempted - and very selectively at that - from the obligation of tax paying, can strike at the roots of the principle of democratic decision-making about the government-budget, equally binding for all. According to the conference this is a crucial impediment to the provision of possibilities of dispensation in paying taxes. It is significant that the money that because of the exemption of the person concerned does not have to be paid as tax will go into a fund with another destination than the destinations of government expenditure laid down by parliament.

This would inevitably lead to either higher taxes for the people who do not have conscientious objections, or a lower level of expenditure for the collective goods concerned. This would be contrary to the principle of democratic decision-making.

In a letter of September 19, 1983 to the secretary of the Council of Churches, also the Interchurch Contact in Government affairs (do) has expressed its view that, looking at what is said in the Constitution about the national defence and its budget (artt. 97 up to and including 99 and 102), it couldn't possibly be demanded that the legislator should make a legal provision as mentioned here.

According to the CIO such a legal provision could only be advocated or considered if the issue was a so-called purpose-levy and therefore the military would be financed by specific means such as, for instance, a defence-tax. A similar situation occurred in the past with the so-called Kalkar-levy.

According to existing constitutional law (art. 102 Constitution) there is no specific levy on behalf of defence nor could there be one. Therefore (in the point of view of the do) the necessary constitutional basis for proposals as expressed here does not exist. As a second objection the CIO considers that, if a provision would be made for conscientious objections against general tax-levying because of a partial destination, such as defence, there would also be the necessity to create the same possibility of a provision for lots of other partial domains, against which individuals may have conscientious objections. This point of is for that matter also expressed by the Bishops conference in its above-mentioned letter. The CDA-report "Conscientious objections attract attention" (p.57), too, states that possible conscientious objections against paying part of the tax on other domains than those of military defence have to be treated in the same way. The CDA-report does not, however, consider this an insuperable objection. A concept for such a general legal provision was introduced in the professional literature by drs. G. J .M. Jacobs in his Publication "The note of assessment - a voting-paper?" WFR nr 5577, February 3, 1983, pp. 151 and following.

We have to give further consideration to the briefly mentioned objections above. In the first place the objection that the tax-levy is general and is not specifically on behalf of defence, in combination with the argument that defence is a collective good from which an individual cannot stain. This objection presumes that the conscientious objectors would not appreciate a security-policy as an indivisible collective good. Such a presumption does not do them justice, because their objections are only directed against the application of military means to guarantee security. Their objections do not at all concern the payment of taxes or the obligations to pay taxes, but are aimed exclusively at the military destination of money that comes out of the taxing-system. We therefore do not consider the aforesaid objection convincing.

Of course, strictly speaking, the term "defence-tax" is not correct, because there is no so-called purpose-levy on this matter. On practical grounds alone we would not want to make a proposal to create a purpose-levy in this matter. In our opinion, however, the objection is too formalistic all the same. Neither treaty-provisions, nor the Constitution object against the creation of a legal provision giving accommodation to the objections of the person concerned. Furthermore it is evident that every taxpayer contributes to military expenditure in a certain part.

Neither can it be ignored that a serious problem of conscience may arise for individual citizens in this matter and in fact will continue to do so. The purely technical-juridical difference between purpose-levy and general taxes cannot be decisive for the judgement on the acceptability of the recognition of conscientious objections. The suggestion that the creation of this possibility would strike at the roots of the democratic decision-making in one way or another has to be rejected. For it has to be stressed that the point at issue is an individual problem of conscience which in our opinion does differ from political opinions and motives.

Next, the objections from the view of the democratic legal order.

Our proposal does not impede the budget-right of the house of representatives. During the process of giving the law that holds the governmental-budget the expected amount of money involved with this provision has of course to be taken into account.

This amount will go into a fund that will be instituted by law and of which the purpose and control is laid down by the legislator.

In this respect the democratic procedures also remain unimpaired. If at any instance the house of representatives would be of the opinion that collective goods, such as national defence, were endangered, it would be free to take this into account when deciding on the budget for defence.

Our proposal may implicate a rise of taxes. However, consideration has to be given to the fact that the activities that will be made possible through the institution of a peace-fund, into which a certain percentage of the money that conscientious objectors paid to the tax-collection will flow, will have to be directed towards upholding fundamental legal values, and that these activities are also in the interest of people without conscientious objections.

The legislator has the power, laying down the yearly budget, to make certain activities that henceforth are undertaken by the peace-fund no longer chargeable to the other departments.

In this it is not necessary to think of the department of defence only; the department of development aid and also for instance the department of social affairs, the department of welfare, public health and culture and perhaps other departments can be involved.

The next problem is to establish whether it is necessary to introduce a general legal provision for conscientious objections against tax-destinations. It is true that conscientious objections can also exist and in reality do exist against destination of tax-money on other domains than military expenditures.

A juridical sentence that held the decision in a case of a tax-refuser who had conscientious objections against development was already mentioned above. Yet we do not feel an obligation to propose a general legal provision as was advocated amongst others by drs. Jacobs in his aforesaid publication.

The legal provisions in the domains of the social insurances and Conscientious Objections to Military Service Act are made, because conscientious objections asked for attention and recognition not only in an incidental case but in great frequency on these matters.

This is also true in the case of the military destination of tax-money. In other domains the problem only occurred incidentally. Of course it is imaginable that this will be different in the future, but in itself that is not reason enough for a general legal provision. In the report "Conscientious objections attract attention" of the scientific institute of the CDA the following is said about this problem:

"There are conscientious objectors against "defence-taxes" who try to weaken the argument that in that case all conscientious objections against parts of the obligation of paying tax have to be recognised, by claiming a special position for their conscientious objections that are connected to such essential matters as peace and security. In our opinion not rightly. It is not up to third parties to state in general that a certain kind of conscientious objections is less obligatory than another kind. In our opinion it would be right to say that conscientious objections are most likely to occur when essential values are involved. For the essential values are so profoundly anchored in us that conscientious objections arise from them. It is also correct that most of us will have the opinion that the values involved with defence are more essential than the values on the ground of which somebody can have objections against, for instance, a certain (read sort of) development-aid. But on the subject of conscientious objections the point is not what we, bystanders, feel as essential, the point is whether the

person concerned himself considers a certain value so essential that this value for him leads to a conscientious objection. Once such a conscientious objection has arisen, from the point of view of the conscientious objector every non-recognition will be a grave matter, whatever the subject of the objections of conscience may be". (p.57)

We can agree with this. But that does not mean, that it is absolutely necessary to introduce a general legal provision now, and that a specific legal provision as proposed by us would be entirely wrong. Herewith one has to take into account that along with the introduction of an exemption, a provision has to be instituted for an alternative obligation which has to be a burden equal to the obligation from which a person is exempted.

In our proposal this alternative obligation takes the form of a payment into a peace-fund. Of course this solution is exclusively suitable in the point of the refusal of paying tax in behalf of military expenditure. This means that in other domains, should the problem arise, other provisions more fit for the category concerned have to be made.

A requirement that has to be met by a legal provision like the one proposed here is that it constitutes a real accommodation to the citizen with conscientious objections. It is not acceptable to send this citizen off empty-handed. What would an examination of our proposal shed regarding this aspect of the issue? In comparison with the Conscientious Objections to Military Service Act it shows an essential difference. Based on the provisions of that act, a recognised conscientious objector will not have to offer any active contribution to the Dutch military forces, as he is not required to perform any duty within that organisation. The issue of conscientious objections against the military destination of tax-money is quite different and also more complicated. For if, as we propose, a legal provision in the atmosphere of the income-tax (or tax on salary and wages) and property-tax is chosen, a great number of financial obligations of the citizens towards the state continue to exist, which obligations he sometimes can shirk, but often cannot shirk or only with great difficulty. The Value Added Tax in the European Community countries, the special consumption tax, the immovables-tax, the tax on transfers, the corporation tax, the legacy duties and all kinds of fees, dues, royalties and payments to government-controlled monopolised public utilities, have to be mentioned in this connection.

Moreover, the proposed legal provision will not apply to additional assessments of income tax or tax on salary and wages. So the citizen who will use the possibilities of exemption that we propose, will, also in the future

contribute financially to military expenditure, made by the spending of the general resources, by means of other payments to the government.

In itself it is conceivable that also in other regulations such as the income-tax, the tax on salary and wages and the property-tax, an identical possibility is included, but a system that offers a 100% guarantee that the citizen who has objections will not even contribute a single penny to military expenditure, is not even conceivable; quite apart from the actual impracticability, of which the technical-juridical aspects would not pose the biggest problem.

In this framework another possible objection has to be considered also the money paid into the peace-fund will for an important part be spent on projects which, if the peace-fund would not exist, would have been charged to the accounts of the various departments. There would be a substitution-effect. Due to this effect the budget of the department of development-aid could be diminished by budget items that henceforth would be financed by the peace-fund; the same could apply to the other departmental budgets.

Consequently the payment into the peace-fund would not have any effect.

Does this objection cut ice? We do not think so. Admittedly, it cannot be precluded that there will be a substitution effect as mentioned above. Every imaginable concept in which that would be excluded would inevitably implicate an encroachment upon the budget-right of the legislator, whereas we wish to respect this right. Complete security that the citizen with conscientious objections will accomplish a real move in the government expenditure can never be offered.

On the other hand it is plausible and also explicitly the intention of our proposal that expenditures which received no consideration for governmental support before at least not in the same measure from the peace-fund will be financed. Moreover the quantity of the amount that is yearly paid into the peace-fund is a political signal, not to be disregarded, that can also play a part in the parliamentary discussions about the budgets of defence and development-aid and the discussions about the budget of the kingdom in general. Just accommodation is thus also given to those conscientious objectors who consider an exclusively symbolic-expressive meaning of the exemption to be insufficient.

The only thing that cannot be offered to them is a direct influence on the government expenditure as laid down by the democratically chosen organs of our state-system. This is however, as already argued before, an inevitable consequence of the fundamental difference between political and conscientious objections.

For those who consider the possibility here offered to be insufficient, other ways are left open, such as trying to influence political opinions and decisions.

5. Examination

Do the conscientious objections of the citizen who wants to use the possibility of exemption as we propose it have to be examined?

If this question would be answered affirmatively a system would have to be framed for a procedure of examinations including possibilities of appeal and such.

In our opinion an examination will only be necessary when the alternative obligation, which the objector is expected to fulfil, is not equivalent to the obligation he would have to perform if no possibility of exemption had existed. For in that case one cannot exclude the possibility that use of the offered legal provision will be made rashly.

In the framework of the Conscientious Objections to Military Service Act a procedure of examination has been included. This examination was however subject to criticism during the parliamentary dates which led to the change in the law of 1979, and that criticism has not died down since.

The examination has a strung inquisitorial character and is often seen as harassment by the people concerned. The Association of Conscientious Objectors take the position that the examination should be abolished.

In this respect the provision in the Coordination of Social Insurances Act and the other acts concerning social insurances created a precedent: in these acts an examination-procedure is not provided either. The verification as created in art. 5 of the Crown Decision of June 17.1980 (Stb.358) based on art. 17 of the Coordination of Social Insurances Act is certainly not to be considered a procedure of examination. Practically speaking moreover, a procedure of examination is a burden on government because of the necessary extra money and the increasing caseload for the organs of examinations that would have to be instituted. Admittedly theoretically speaking these extra costs could be paid by those who wish to use the possibility of exemption by demanding of them an extra contribution, but against this there are objections of a principal nature, namely those based on the principle of equality. Rightly, such a solution is not chosen in the system of the social insurances.

6. The peace-fund

The peace-fund is in our opinion necessarily connected with the accommodation given to taxpayers who have Conscientious objections to the military destination of tax-money. A construction has been chosen in which the Minister of Defence has the direction and therefore parliament has the controlling function. In circles of the peace-movement a proposal to create a fund under private control has been made.

We consider this construction inappropriate, especially because the relation with the defence-budget would not be clear. In the ruling opinion the defence-organisation has to guarantee peace and security. The objectors contribute to the peace-fund and can in this way stimulate peace and security in a non-military way. There is no reason why this matter should not be subject to parliamentary control.

On the grounds of the above a budget-fund as referred to in art.87 of the Governmental Bookkeeping Act has been chosen.

It is proposed that the fund is brought under the control of the Department of Defence. Herewith it is emphasized that the peace-fund and all those whose tax-contribution is partially paid into the peace-fund serve the fundamental legal values of peace and security, the way the military force is also provided to protect these interests - in the ruling opinion.

The present category of objectors completely endorses the idea that security-policy is an indivisible and collective good; they are of the opinion that this has to be served well by means of non-violent solution of conflicts. In our state system the minister of defence is politically responsible for that.

7. Aims and purposes of the peace-fund

Because the defence-expenditure is considered to guarantee peace and security of the inhabitants of the Netherlands, it is obvious that the purpose of the peace-fund is in keeping with that idea, but of course in a way that gives just accommodation to the moral motives of the citizens contributing to that fund.

The presumptions that are the basis of the option to come to a solution of conflicts by means of a military organisation are most probably not endorsed by the objectors. Inquiry into the presumptions which are the basis of other ways of solving conflicts and the propagation of the knowledge about this is related closely to their view, on the defence of Dutch territory.

The problem of peace and security can no longer be seen or solved within national boundaries.

Security problems are entangled in economical power relations. Victims of this situation are especially to be found in the Third World.

Economic disfunctioning in the global framework results in a poignant poverty which cannot be solved within the near future. The economic relations have ecological, environmental consequences which exhaust the natural resources of the Third-World countries at a great pace, and will lead to incalculable damage in the long run. It is obvious to use the peace-fund also on behalf of the victims of the present situation.

8. Financial consequences

Conscientious objections against the military destination of tax-money arise from the view that the expenditure for military defence is paid out of tax-money, and therefore one also pays for military expenditure by paying tax. This view is correct, be it that the relation between taxpaying and specific governmental expenditure has an indirect character. The manner in which the tax-money is spent is decided by law.

It is true that with the knowledge of earlier budgets a reasonably reliable prognosis can be made for the future budget; security on this matter never exists. During the process of giving the budget-law, it is not taken into consideration which part of the income through taxes will be used to finance a certain budget-item. Consideration is given to how much the tax-pay is expected to be, how much the financing-deficit will be, and how much therefore has to be borrowed on the capital market.

Possible proposals coming from parliament, consisting in changes in the budget that include increasing the costs, make it necessary to find ways of financing these additional expenditures.

Considering the system of the governmental budget therefore it cannot be stated that a certain percentage of a certain tax goes to the defence. Fixing the percentage as has been done in our proposal, stems from the idea that the conscientious objections are directed against that part of the expenditure of the kingdom which is laid down in the budget of the department of defence.

The sum of the governmental expenditure is 190 thousand million (Am: 190 billion) guilders; the defence-budget for the year 1987 is 13.7 thousand million guilders. It is obvious to take 7 % of all expenditures as a standard for all conscientious objections against the military destination of tax-money.

Strictly speaking the consequence of this opinion would be that of all revenues of the kingdom from tax-money, i.e. +/- 120 thousand million guilders, 7 % has to be paid in the peace-fund.

The provision would then have to apply then to the direct and the indirect taxes.

However, this creates nearly unsolvable problems; therefore it is proposed to apply the aforesaid percentage exclusively to tax on salary and wages, income tax and property tax. These taxes amount to one third of all tax-revenues of the kingdom, +/- 42 thousand million guilders.

In this approach it can be stated that, if 1 % of all Dutch tax-payers would make use of the afore-mentioned legal provision, the peace-fund would receive yearly about 30 million guilders a year.

A yearly revenue of some millions of guilders seen to be a correct prognosis.

Explanatory statement per section

Artt. 3, 4, 5, 6, 7 and 8:

These articles, concerning the Advisory Council, were almost literally taken from the articles 3 to 8 of the Media Act (Mediawet)

Art. 9:

In a number of legal provisions a procedure of examination is incorporated. The clearest example thereof is the Conscientious Objections to Military Service Act, in the framework of which conscientious objections are examined, first by the so-called commission consisting of one person (the *unus*), then to the commission consisting of three persons and finally in appeal by the Council of State, if necessary. It is a severe examination.

In a number of other legal provisions instead of an examination there is a much simpler procedure, in which the conscientious objector simply states on a form the fact that he has conscientious objections.

In our proposal the simple procedure has been chosen. The taxpayer expresses to the Tax Collector that he has insuperable conscientious objections against a military destination of tax-money, after which the Collector takes the necessary steps and pays the amount calculated by him into the peace-fund. A further regulation will have to stipulate that the taxpayer has to be informed in writing about this payment.

In relation to the percentage mentioned in paragraph 3 we observe that different choices are possible. One of the possibilities is to take into account that percentages which the defence-budget constitutes of the total tax-revenues. This amount is considerably lower than that of the total budget. This option is not chosen because citizens co-finance in an indirect way the difference between tax-revenue and the governmental expenditure. Participation in loans by institutional investors, revenues from natural gas etcetera may be considered.

Not all Dutch taxpayers are assessed on the basis of the Income Tax Act, as a large group is subject to an advance levy based upon the Tax on Salary and Wages Act.

In the proposed formulation of art. 66b Income Tax Act the word "assessment", is used and not the word "tax-assessment".

Through this approach it is achieved that the provision only applies to the so-called prime assessment and not the additional assessment or the assessment consisting of an advance levy.

This concept has been chosen because the additional assessment is an exception and not a rule, and mostly implicates that the tax-payer has made a mistake which has to be corrected, and the inclusion of the additional assessment would complicate the proposed legal provision considerably, which is contrary to the idea of deregulation of the legislation.

For the same reasons the choice has been made to leave the assessment consisting of an advance levy out of the framework of our proposal.

Art. 10:

Due to structure of the tax on salary and wages, not the withholding but the payment by the employer is the moment on which the tax collector gets the money. The taxpayer, the employee, cannot influence that. The legal provision does not take effect until the payments are done.

There are cases in which an employee is allowed to settle the tax on salary and wages, in spite of the fact that this tax has not been paid, namely when he, in good faith, believed that this tax had been paid. In that situation it is obvious that the tax collector, who did not receive any money, will not pay anything to the peace-fund. It may occur that after a period of time the indebted tax on salary and wages will be paid all the same, for instance by an additional assessment. Normally this will happen without the knowledge of the objector, so that this possibility has been abandoned for practical reasons.

Art. 12

The addition of a third paragraph to art. 65 is necessary to provide for the situation that the tax-assessment will be reduced officially later, or that an official decision is taken to give back tax on salary and wages.

Because the Collector himself cannot dispose of the money in the peace-fund, he can only return the part of the tax-money in which had not been "objected to". In itself in case of an official reduction it would be right to give back the part "objected to", but that would very much complicate the provision, so that this has been abandoned.

Beckers-de Bruyn
De Visser.

Appendix 2 Questionnaire

Campaign for many new active people

1. Will the campaign be effective relative to its cost?
2. How large should the campaign be, how much money should be allocated to it, and how long should be its duration?
3. Should it be small, intermittent and hasty, or should it be longer and therefore well planned?
4. Which spiritual means should it employ (enthusiasm, courage, humour, cooperation, stubbornness, will, determination, patience, impatience, anger)?
5. Which material means should it employ?
6. Should it contain a function of back reporting to its participants as it is progressing (so that they may become encouraged by observing the progress and feel that they are "in the core")?
7. Should it contain, and be initiated by something in the press, radio, TV and local radio?
8. Should it employ a language -a mode of expression- that is firm and clear, direct and dignified, more positive than negative, exemplifying hope, and creating confidence and certainty? (In short, be very carefully prepared)?
9. Should it reach the people through several channels at the same time -among others through a small folder?
10. Should this folder measure 15 x 21 cm or 10 x 21 cm?
11. Should this folder have a neat, positive, happy picture on the foreshide (or an established symbol) and a carefully prepared text with several subtitles and all the necessary information (for people who want to support with money, passive membership, active participation, buy materials, want more information)?
12. Should the folder be printed on white recycling paper with black text (how large letters?) and one or two colours?
13. Should different folders, small pamphlets and flyleaves be prepared (with different texts) for the different groups in the population (youth, students, workers, officials, retired persons, children, etc.)?
14. Should it be printed in a suitable number, and distributed effectively, and be ready for reprinting if need arises, perhaps with corrections?
15. Should also larger means be employed (street theatre, booths, public discussions, posters, transparencies, flags and boards (bills), small four-legged stands, signature collections, tables for selling materials, walking/bicycling for peace, children's programs, demo's, articles to the grassroots magazines, lobbying, international network, conferences and meetings, symbolic actions, contacts with journalists, contacts with officials)? Lecturing?
16. Should a study be found or undertaken of the probable reasons why active people are lacking in our time and lands - leading to conclusions and remedies?
17. How many volunteers are needed when folders shall be distributed, and shall they be sent or brought to libraries, meetinghouses, small shops, physicians' waiting rooms, post-offices, and stations - or distributed by volunteers standing/sitting (on a light-weight folding chair) at supermarkets and other places where people crowd?
18. At what time of the day, and on what weekday should they preferably be distributed for best efficiency of the distributor and for best effect?

19. Should they be sent to each household by mail, or by special distribution, or by volunteers? (In the latter case, the city/town is divided into sections on the map, each volunteer then doing one or more sections - on foot or on bicycle)?
20. How should we plan the timing of the initial (signalling) event and the subsequent phases of the campaign?
21. Should the goals of the campaign be unfolded gradually or announced in full (to the public) already at its beginning?
22. Would it be good to make the campaign flexible (with more than one source for the important parts, and more than one channel for important movements of supplies, and with abundant interim controls), with some "extra" persons available?
23. Should the campaign be "all work and no play", or otherwise?
24. Would some symbolic actions be a good idea? (Planned or spontaneously?)
25. Would it be good to ask the assistance of able artists and humorists (cartoon drawers)?
26. Is internal control of the elements of the campaign (to bar undesirable details and incidents) very desirable and necessary?

Svend E.J. Henriksen

Itch INTERNATIONAL CONFERENCE
ON
WAR TAX RESISTANCE
AND
PEACE TAX CAMPAIGN

TRIAL AGAINST ITALIAN WAR TAX RESISTERS
VERBANIA 4th JUNE 1991

VIDEO AND SUMMARY

NOVEMBER 5-8, 1992

WTR ITALY

Chairman: "Mr. Sacco, you are allowed to answer or not. Would you like to answer?"

Mr. Sacco: "Of Course. First of all, I do agree with what my two friends said before. I'm making this gesture not only for the same reasons they explained, but furthermore I believe that, as I am a priest, I must witness my faith in the Gospels. Therefore I share and I have done this for several years.

To answer your question asking whether I acknowledge having instigated to disobey fiscal public order laws, I'm convinced that everyone's target, the citizen's and the law's and even more for a Christian, is the common welfare. This has to be seen in a global frame and should be the reference point for every kind of evaluation. We could say a really ordered order on global level. In short we have a global "disorder"...

Often I bring to my village's young people this example: If we should share the wealth and people of the world having a value of 100 people and 100 sandwiches, nowadays we can see 20 people waking up and taking away 80 sandwiches. This is the rate of goods usage all over the world. 86 people have to share the remains of 20 sandwiches.

So I believe to be clear enough in explaining that this is not an order ruling the world but a disorder.

And weapons are not, according to me, just one of several trading items as coffee, cloths or copper, but they support, and all military culture as well, this "disordered order" as a consequence I think it is necessary, in the name of my faith as well, in the name of that our Father in which we pray "your kingdom come", this kingdom which should already begin with nowadays history and which according to faith, will materialize later on.

I believe that this new world, let us call it so, in more civilized terms, must become real now. My duty as a Christian, as a priest, is to announce how we need a new order. We can build the peace in several ways even with this gesture which is one of several not the only one. We don't believe that just for making this gesture the whole world will work in order, not just by this but also by this witness gesture.

First of all everyone making this free choice will pay personally: by volunteer payment, and because the official governments' forms, he will pay fines, delays interests and distraint and auction of personal belongings.

-2-

Therefore this is also a personal and economical way of paying; More over I believe today fiscal tax evasion is more a disorder issue whereas the proposal of this gesture means to ask all citizen to be above all correct and honest to words the State from the beginning, just because nobody will start this action if he is not perfectly in order with his taxes. As a consequence this gesture favours, according to me, from this point of view a good relationship with the state. Anyone who exposes himself to the Tax office or the V.A.T. office (or to whoever may come to check) must be above all an honest citizen.

And I believe that by having relations with honest citizen the Government has only to gain.

Later on the State can discuss and say, "I'll give your money back (as President Cossiga did) or I'll confiscate your goods" Also from this point of view it is a substantial step towards a serious relationship, not a step to stroke the State. Certainly in name of my faith I dream a new world, a better world which to mention an old movie "good morning" means" have a good day" actually. A world which cannot certainly proceed on the weapon's way. In conclusion this gesture of conscientious objection fits into this logic.

4th JUNE 1991

VERBANIA LAW COURT

TRIAL AGAINST PIERGIORGIO BORSOTTI, BEPPE REBAUDO, Father RENATO SACCO

"FOR HAVING DURING A PUBLIC DEBATE, INSTIGATED THOSE PRESENT TO DISOBEY TAX LAWS, INVITING THEM NOT TO PAY PART OF TAX DUE. IN VILLADOSSOLA 15th MAY 1987"

The public prosecutor states that even if the accused did not invite those present not to pay taxes, the presence in the meeting hall of leaflets containing precise instructions on how not to pay taxes destined for military expenditure, is in fact an instigation to violate a public order law. It is true that the Court of Cassation has stated several times that tax laws are not public order laws but there is a recent sentence of the Court of Cassation (1989) that distinguishes between ideal public order (and in this sense tax laws are not public order laws) and real public order (in this sense tax laws are public order laws). To conclude the public prosecutor asks the judges if they recognise the existence of the offence of instigation, to bear in mind when inflicting punishment (given that there is not absolute homogeneity in the Court of Cassation sentences) the particular moral motives that led the accused to act in that way. The Counsel for the defence points out the paradoxical fact that the court has put on trial people who have honestly declared all their income in a country where most citizens try to evade taxes.

Father Renato Sacco's counsel for the defence is perplexed about the public prosecutor's statement that expressing one's opinion in public is instigation and refers to the article 21 of the Constitution "everyone has the right to truly state his opinion through speech, writing and any other means of diffusion.

Printed material must not be subject to authorisation or censorship ..."

This article is a cornerstone not only of democracy but also of western civilization. The Counsel for the defence distinguishes between expressing one's thoughts, propaganda, apologia and instigation in order to clearly point out the boundary between what is right (expressing one's thoughts, propaganda) and what is wrong (apologia, instigation). The Court of Cassation sentence (1968) examines and solves this problem once and for all.

-2-

expressing one's thoughts "because the speaker not only expresses his thoughts but also exhorts facts and people in order to influence those present compelling them to act illegally or diminishing the difficulty in acting so".

Moreover it is specified that by instigation one must mean: "open incitement, for whatever reason, by inculcating motives of impulse or by destroying and weakening pre existing inhibitions to commit generally illicit actions". At this point the Counsel for the Defence asks himself how these people, including a priest, could have been accused of instigation simply because they expressed their convictions and faith in public. Even a statement of 1962 by a Military Court says that for the crime of instigation (a generic invitation) is not enough, (the leaflets left in the meeting hall by the accused can be said to have contained a generic invitation) but that it is necessary to "clearly show who is being instigated the criminal action that has to be carried out".

The Counsel for the Defence, who has taken part in all the trials (21) against war tax resisters, reminds the court that there are many sentences on this point about freedom of speech, sentences which must be borne in mind because the conclusions reached by the courts (thanks to war tax resisters) have increased democracy in Italy.

He refers to sentence n. 83 (1969) by the Constitutional Court which states that "the freedom of propaganda is an expression of the freedom to manifest thought guaranteed by the Italian Constitution in article 21, a cornerstone of the democratic system... and that propaganda is assured to the limit beyond which it damages the democratic system. To become illegitimate propaganda must in some way attack the states foundations. The counsel for the Defence asks himself how the Procurator General who incriminated the accused could have found in their talk and possible invitation to be a war tax resister, (during the meeting) such details to make him speak of instigation, that is something which endangers the democratic system.

In conclusion the Counsel for the Defence invites the Procurator General, if he wants to be consistent, to incriminate for instigation the editor in chief responsible for the guide on how to be a war tax resister, the various associations who promoted the civil disobedience campaign, and the religious authorities who

-3-

are in favour of war tax resistance or who have even practiced it: Monsignor Bellomi of Trieste, Monsignor Bettazzi of Ivrea, and Monsignor Chiavacci of Florence). The Counsel for the Defence then instanced another very important sentence issued by the Court of Rome concerning M.P. Pannella who was tried for instigation to disobey the call to arms. He was incriminated for the following phrase "when the Fatherland calls we will answer no sir", the court stated very important things... "the right to manifest thought cannot be understood correctly if the judge remains tied to an authoritarian and absolutist concept of the State, a concept that was surpassed by the Constitutional Legislator who had the intention of reasserting democratic legality as opposed to authoritarianism; the respect of minorities and pluralism as opposed to political, economic, juridical and institutional absolutism".

The Court thus recognised that freedom of opinion guaranteed by the Constitution is essential for any truly democratic system. It is in fact the freedom to manifest thought that assures, through political, economic, juridical and institutional debate, the survival of the democratic method that the community becomes conscious of its rights. Moreover the freedom to manifest thought is the most effective incentive to exchange and discuss ideas in a society which does not exclude but institutionalizes the possibility of change. At the end of the trial the presiding judge declared that the defendants were acquitted, as they had not committed the crime of instigation.

(The above is a summary of the Counsel for the Defence's pleading during the trial. If anyone is interested in having the video of the trial please contact the Italian group at the conference)

CONSCIENTIOUS OBJECTION TO TAXATION: A QUESTION OF PREFERENCES

Juan Carlos Dalmau Lliso
University of Valencia

ABSTRACT

This article addresses the problem of conscientious objection to taxation for military purposes from an economical point of view, using the available tools and starting with the theory of public finance. Thus, with this subject matter, I am referring to public expenditure and individual preferences, the theory of public goods, externalities, systems of taxation financing, etc. Given that we find ourselves facing a complex Sociological phenomenon, an adequate study requires a multilateral as well as an interdisciplinary viewpoint, both in its definition and its treatment, from which the core problem of individual preferences begins to be seen.

The topic at hand deals with the kind of tax resistance motivated by nonconformity on the part of certain citizens before specific distribution guidelines of the national public spending. The taxpayer-user questions the necessity or the scope of certain activities undertaken by the government. Specifically, I wish to focus this study on a concrete public function: national defense. But this is not the sole function in which one can capture some civic nonconformity in the meaning that will be examined here. Considering the case of financing military expenditure, individual consciousness acquires great importance at the moment of the possible revelation of individual preferences on the part of citizens-voters-taxpayers. The underlying ethical component confers, in my opinion, distinctive nuances in the case of this budgetary measure which can be situated in a phase far superior to that of individual preferences.

Even though tax resistance can generally be analyzed using three basic coordinates: the tax burden and its distribution, public expenditure, and the prevailing tributary methods and procedures; the objective of this study is based on a focus starting exclusively from public expenditure. That is to say, the dissatisfaction towards public expenditures execution as a cause of tax resistance.

The explosiveness of the problem can be summarized in the coercive and universal nature of national budgetary decisions which cannot be taken further than the taxpayers' attitudes of resistance and passiveness. Coercion and universality are practiced not only in the aspect of taxation, but also through public expenditure. The fact that the state should not be considered as an individual with excessively paternalistic likes and preferences of its own is defended since they fall far from

the wishes of the individuals who comprise it.

The conscientious objector to taxation rejects the fact that government still devotes considerable sums of money to undesired budget items. The problem lies in how this rejection can be carried out both in the consumption of, as well as the financing of, this undesired public good (or public bad, depending on how it is seen). Therefore, defense, considered as a pure public good in Samuelson's terms, confers peculiar nuances to bear in mind which will hamper the objector's aims. National defense is one of those public goods considered bilaterally non-exclusive, which is to say, the defense contractors or suppliers cannot exclude any potential user. Likewise, the potential user of the said good cannot exclude himself from its use or consumption. The impossibility of rejection that is presented in this public good with bilateral non-exclusion can be seen as a generating factor of negative political externalities arising from the nonconformity of certain individuals in relation to the collective decision and the individuals who belong to the group that votes in favour of the decision to produce and supply the public good (which is, for them, bad).

Both this presumible existence of the negative externalities as well as the Lindhal-Samuelson conditions for the attainment of Paretian optimality in the presence of public goods lead us to the conclusion that the conscientious objector to taxation for military purposes, and any other individuals who disagree with the state's performance concerning public expenditure, should be compensated, by means of transfer, for the evil or the loss of welfare brought about by defense production. However, this solution sets up a serious practical problem: adopting this optimal solution would require that the individuals reveal its preferences in public expenditure, and if taxes can be negative, there would be an overwhelming temptation to lie. The possible lack of honesty in revealing preferences forces us to rule out this solution at present. This solution is one that is now placed in the plan of benefit principle.

In my opinion, one way of taking into account individual citizens' preferences when focusing the matter of budgetary decisions would come through a possible introduction of earmarked taxes which brings us nearer to the upheld benefit principle, a criterion which considers political taxation as well as expenditure, unlike the principle based on the ability to pay which is only a criteria for political taxation. My proposition is founded on a intermediate situation of tax earmarking to resolve the problem of conscientious objection to taxation. I defend a partial earmarking, not exclusive and definitive, of personal income tax toward public expenditure on defense. It is a solution which is similar (but not the same) to the one currently upheld and carried out by conscientious objectors to taxation for military purposes.