

Part Four: Country Reports

4.1

BELGIUM (FLEMISH COMMUNITY): VRAK 2000-2004

1. VRAK (AKtie VRedesbelasting) (Flemish Peace Tax Campaign)

(since June 2000): Patriottenstraat 27, 2600 Berchem-Antwerpen.

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2. Report written by Dirk Panhuis, Bruineveld 11, 3010 Leuven, Belgium.

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3. VRAK is a de facto organization with a board consisting of

- a) Dirk Panhuis (retired teacher)
- b) Luc Simoens (priest)
- c) Koen Moens (peace activist)
- d) Jan Hellebaut (1/2 time staff person in 2001-2003; 1/3 time in 2004)

Some volunteers help on a regular or irregular basis.

VRAK has no formal membership. The *VRAK-INFO* is sent to 1.000 à 2.000 addresses.

4. The approximate yearly budget in €:

	1996	1997	1998	1999	2000	2001	2002	2003
Budget (approx.)	4.000	6.000	10.500	10.000	12.000	19.000	17.700	16.000
Salary (approx.)	0	1.100	6.000	6.300	8.000	10.000	11.700	11.000

5. Goals and activities:

- a) lobbying for legislation in the national (federal) parliament: recognition of CO to paying taxes for military purposes and creation of a PTF;
- b) support WTR's by street actions, legal and financial support;
- c) conscientization of the public about WTR and PTF through the newsletter *VRAK-INFO*, leafleting, our presence with stand 'how to spend tax money?' at peace and other grass root meetings, coverage of (court) actions by press;
- d) obtain support from big and small grass roots organizations;
- e) collaboration with our French speaking sister organization *Contribuables pour la paix*;
- f) support civil forms of conflict resolution;
- g) support CPTI; support other regional, national, and international (peace) actions.

6. Present size and scope of the movement: hard to tell.

- a) The newsletter *VRAK-INFO* is mailed to some 1.000 à 2.000 addresses. Only part of them pay.
- b) Most people we ask at large gatherings (on peace, ecology, third world, ...), sign our petition asking for legislation. They receive some free copies of the *VRAK-INFO*.
- c) 71 organizations have signed our petition asking for legislation.

Note: VRAK is only active in the Flemish Community (some 6 million inhabitants). The Kingdom of Belgium (10 million inhabitants) is a Federal State, comprising three Regions (Flanders, Wallonia, and bilingual Brussels) and three Communities (Flemish, French, and German speaking). The regions are territorial; the communities are made up of the persons.

7. Recent developments:

Parliament. The June 1999 elections (the “mother of all elections”: Federal House, Federal Senate, Regional parliaments, European Parliament: all at the same time) brought a landslide defeat for the Christian-democrats and socialists, and gains for extreme-right, right, and greens. The federal government was then composed of six parties: liberals (right), socialists, and greens (both Flemish and Walloon): a purple-green (rainbow) coalition. The greens support us, the socialists want to keep military spending low, the liberals are most in favor of military spending: they keep each other in balance and almost nothing was done in the area of peace.

The proposal for a PTF bill was slightly revised by VRAK and *Contribuables pour la paix*, was discussed with mainly green supportive members of the House and finally (March 19, 2002) introduced in the House by members of the green parties (Agalev and Ecolo), SPIRIT, and one Christian-democrat. It was not discussed in the commission on finance.

In the June 2003 elections no green M.P. was elected in Flanders and only three for the French speaking greens (Ecolo). The purple government is composed of liberals and socialists+SPIRIT on the Flemish side and liberals and socialists on the French-speaking side. SPIRIT is the partial successor of the Volksunie (Flemish nationalist party) and is devoted to peace issues. During the discussions for the formation of a federal government, for the first time in Belgian history, they mentioned the issue of COMT. The proposal for the recognition of COMT and the creation of a PTF receives their full support. It has been revised slightly by VRAK and SPIRIT and will be introduced in the House in 2004.

In the mean time Belgium and other countries of the E.U. are working silently but steadily toward a European Armed Force.

Recently (May 4, 2004) the Flemish Parliament decided to create a “*Flemish Institute for Peace and Prevention of Violence*.” This institute has nothing to do with COMT, but could be significant in many issues of peace and war: it has study, information, and advisory tasks in the fields of polemology, social defense, arms control, international arms trade, peace economy, peaceful approach to conflicts, and international coexistence.

War Tax Resistance. Hardly any person refuses to pay (part of) the military taxes they CAN withhold when they have to pay extra. (Many people receive refunds.). After some warning notices some give in, some go on. Encouraging is that a few people are pursuing their action against the Internal Revenue Service. Besides, in their civil disobedience action they refuse all the money they can refuse.

Judicial. JH withheld payment of extra taxes when he could (cases pending in the administration). He has a case pending in court of cassation: the court can overturn a decision of the Appeals Court (for a formality). Any judicial step in this process is used for public action (+ press coverage). The lawyer of JH is using more and more the international conventions.

Outreach.

VRAK supports other peace initiatives and seeks to gain wider support in those circles. Particularly since the abolition of the draft in Belgium in 1993 resistance to “financial

conscription” seems to make sense to people in general and to the peace movement in particular.

VRAK regularly goes to peace and grass root gatherings with its stand “How to spend your tax money”. This stand is very good didactic material as a start for interesting discussions. We give the passers by a 5 cent coin and ask them to put it in one of four transparent tubes, labeled ‘Education’, ‘Social’, ‘Environment’, and ‘Military’. Needless to say that the military tube remains almost completely empty. Leaflets are distributed and signatures collected for our petition asking for legislation.

From time to time we publish (or are asked to publish) articles in church, third world, and peace magazines.

Public interest.

In society we encounter a growing interest for the ideas of VRAK. Even politicians and military agree with us that problems cannot be solved by war. People eagerly sign the petition of VRAK for the recognition of COMT and the creation of a PTF. Several magazines now ask VRAK to write something about these issues. The written and oral press reports correctly about court cases.

8. Publications etc.

- a) Newsletter *VRAK-INFO* (some 1000-2000 copies), 4 times/year on 4 to 8 pages.
- b) A web site is maintained by web master Bob De Baecke: <http://surf.to/vrak>.
- c) Leaflets:
 - The older ones are still used.
 - The new “bank note flyer” bears a resemblance to a 20 euro bank note. It is very handy for starting a discussion.
 - “Ten misunderstandings” (4 pages) and “Arguments and Counterarguments” (4 pages) are very useful for all those who need more but not too long an explanation.
 - The “Guide for tax refusal” is occasionally sent out.

9. Plans for the near future.

- a) More intensive lobbying in parliament.
- b) Financial campaign to have a solid base for payment of salary and other costs.
- c) Join broader peace and social protest against unethical use of (tax) money.

10. Other.

VRAK is committed to international activities and to CPTI.

- a) Dirk Panhuis and Emilia Rojo participated in the 8th conference in Washington, DC.
- b) D.P., E.R. and Jan Hellebaut participated in the 9th conference in Hirschluch, Germany.
- c) Dirk Panhuis is secretary of CPTI.
- d) VRAK is preparing the Tenth International Conference on WTR-PTC’s in July 2004.

4.2

CONSCIENCE CANADA (CC) and NOS IMPÔTS POUR LA PAIX (NIPP) 2002-2004

Introduction

Following a difficult period between 2001-2002, both CC and NIPP, its Quebec counterpart, were close to discontinuing their work. Given the context of international terrorism and war in Afghanistan, a separate decision was taken by both groups to pursue their activities. At that time, the question was raised as to whether these two non-governmental organizations dealing with the question of fiscal conscientious objection, CC in English throughout Canada and NIPP in French mainly in Quebec, should function as a single group in the two official languages of Canada. A certain number of volunteers are active in both organizations which, nonetheless, produce separate newsletters and function mainly through separate email addresses and websites. While deciding to maintain their autonomy, both groups work in close collaboration, especially on establishing Peace Tax legislation by passing into law a *Conscientious Objection Act*, which recognizes the right of conscientious objectors to not pay for the military but to apply that portion of their taxes that was to be used for military purposes towards peaceful, non military purposes within the powers of Parliament.

The following report covers both organizations.

War Tax Resistance and Active War Tax Resisters

- Included among the reports from all members of CPTI taken to the UN Human Right Commission in Geneva in April 2003, were cases of War Tax Resistance according to the files of Conscience Canada.
- In May 2003, about 30 members of CC were active conscientious objectors to military taxation (COMTs). Although this number may appear to have dropped from pre-2002 reports, an explanation can be found in the fact that at the time of the closure of CC, the decision was made in Victoria to refund all Peace Trust money to the existing Peace trustees. After the reorganization of CC, all COMTs were asked to show their continuing interest in fiscal conscientious objection by renewing their commitment to and membership in the new CC structure. A smaller number than in the past has done so.
- As of the end of August 2003, the amount of money in the CC Peace Trust Account was \$21 462.97 Cdn. This account is separate from the general operating account which is funded mainly by individual membership and various individual or group donations.
- As of December 2003, the amount of money in the NIPP Fond pour la paix (Peace Trust Fund) was about \$10 500.00 Cdn. NIPP lends a certain amount of this fund to Les Éditions Écosociété at an interest rate of 3.5%. This publishing house publishes books dealing with such social issues as peace and non-violence. Included among its publications is the book Pour un pays sans armée, a collection of articles directed by Serge Mongeau, one of the founders of NIPP. NIPP also shares each year the interest generated by the Fonds pour la paix with various NGOs in the peace movement. In 2002, CPTI was one of three groups receiving a check and a letter of encouragement from NIPP. In 2002 and 2003, NIPP also received twice from the same individual person a \$1 000.00 Cdn donation for its general operation fund.

- Late in 2003, CC initiated a peer support network for conscientious objectors to military taxation (COMT) and for those considering acting on their conscientious objection to paying taxes for war and the military. Peace groups and peace-conscious lawyers as well as individual COMTs are invited to provide various types of support such as legal assistance, sharing of experiences as a COMT, functioning as a regional contact for CC.

Activities undertaken

- A Peace Tax Petition was presented by CC to the House of Commons in March 2002. The petition called upon Parliament to establish Peace Tax legislation by passing into law a *Conscientious Objection Act*, which recognizes the right of conscientious objectors to not pay for the military but to apply that portion of their taxes that was to be used for military purposes towards peaceful, non military purposes within the powers of Parliament. A letter was also sent to the Minister of Finance in reaction to his negative response to this petition.
- CC members across Canada and members of NIPP participated in Iraq anti-war demonstrations. CC and NIPP leaflets were distributed and a few persons sent in the membership coupon provided in the leaflet.
- The CC leaflet was revised prior to Iraq anti-war demonstrations in 2003 and again prior to the Annual General Meeting (AGM) in 2004. NIPP leaflet was also revised in early 2004.
- New CC By-laws, to meet the new needs and structure of CC as a corporation under the Canada Corporations Act, were completed and approved in 2003.
- A COAT (Coalition to Oppose the Arms Trade) petition, regarding investments in arms manufacture through the Canada Pension Plan, launched in late 2003, was signed by individual members of CC and NIPP, as well as collectively by CC.
- Never Again: Peace Education and Remembrance Day is the title of a peace education kit being assembled by Jan Slakov, secretary of Conscience Canada. She also has information about the white poppy campaign. For more information contact Jan at js@saltspring.com
- In January 2004, CC launched an unmoderated email list for informal and wide-ranging discussion of issues related towards creating a world that can resolve conflict and face problems in a respectful and non-violent manner.
- There are plans to organize, sometime in 2004/2005, a new lobby on Parliament Hill in Ottawa, for the "Conscientious Objection Act", a bill introduced in the House of Commons on many occasions. (Two such "lobby drives" had already been organized in 1995 and in 1998.)

Public meetings, speakers, seminars, websites

- An information table at the Toronto Social Forum in December 2002 was very well attended and appreciated.
- Web advertising in the 'Press for Conversion!' magazine (published 4 times a year), plus an article in this magazine and in Relations (a Jesuit social affairs publication in French) were among CC's media initiatives undertaken in the past two years. Some other publications were also planned for the Spring 2004 tax period.
- In March 2003, a display and information table on CC was provided at the Metro Credit Union (MUC) in Toronto. Many leaflets and newsletters were picked up and 35 people stopped to ask for more information and to express interest.

- A discussion meeting, attended by ten persons, was held at the Vancouver Friends House in November 2003. The meeting suggested new directions for CC, such as that of opening more options to those opposed to fiscal conscription. (It seems that many people think that unless they are actually withholding taxes, they can't really be active with CC.)
- On December 10th 2003, CC and NIPP were presented to the 50 or so participants at a conference organized by NIPP in conjunction with their AGM. The conference speaker, ROBERT TURCOTTE, a Quebecer who was present in Baghdad throughout the recent war in Iraq as a member of an International Peace Team, is the author of Les mensonges de la guerre en Iraq. www.mensongesdelaguerre.net
- Since April 2003, CC is online at www.consciencecanada.ca. The website, updated frequently, includes among other topics: general information, suggestions for COMTs, writings by COMTs, regional contacts for people seeking support from other COMTs, articles about Canada's military spending, links to Canadian legislation, printer-friendly versions of CC newsletters, and links to other peace organisations' websites. NIPP's website www.cam.org/~nipp contains much of the above in French.
- In the context of the 2004 CC's AGM, more than a dozen public meetings (or kitchen table small gatherings) of COMTs and sympathisers were organized for the first time, all across Canada, during the week of April 19th 2004, on the theme of moving Canada towards a defence and security policy more in line with our commitment to non-violence. Announcements of these meetings were made in the CC and NIPP newsletters and on our websites as well as in magazines published by Project Ploughshare, COAT, and Canadian Policy Alternatives. Peace Magazine published the announcement plus an article regarding these dialogue meetings exploring alternatives to a war-based defence for Canada.

Membership

- According to the CC record in May of 2003, there were some 100 members (many with Life membership) and about 30 Conscientious Objectors to Military Taxation. Cf. the explanatory note above concerning War Tax Resistance and Active War Tax Resisters.
- In 2002, NIPP verified the membership of some 50 persons whose interest in the organization was evident.

Newsletters

- CC publishes two newsletters per year of about 8 pages each. The early Spring edition always deals, among other subjects, with military portion of tax withholding and provides a model letter to accompany the tax return. The Fall publication provides, among other articles, an update on Canadian and International COMT court cases and activities defending the right of conscience and news about CC's AGM.
- NIPP publishes one newsletter per year in the month of March, with suggestions of actions possible in connection with war tax resistance.

Conclusion

Both CC and NIPP see themselves as "prophetic" movements questioning society on the ideal of peace and non-violence and working on what appears to be a slow but which in fact is a steadfast pace, growing as new commitments and energies become available. Both groups embrace the challenge of accepting responsibility for proposing concrete steps toward creating peace and ending our complicity in war.

One of the questions raised by both groups is why the masses who participated in the anti-war demonstrations (up to 250.000 participants on numerous occasions in Montreal during the Spring of 2003) have shown, up to now, little interest in supporting or becoming members of our organizations.

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4.3

Germany

Netzwerk Friedenssteuer e.V.

Winner of 1993 Aachen Peace Prize

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Report 2002 – 2004

A new registered society: organisational structure

What used to be a network has now become a registered society founded on November 22, 2003 with 11 members. Non-profit status has been granted until May 2005. Bodies stipulated by the statutes are: annual conference of members, executive board, working groups (currently: campaign for legislation, PR activities, “Taxes into Ploughshares”/churches) and mandated individuals. Members of the executive board are: Friedrich Heilmann (chairman), Hannelore Morgenstern-Przygoda, Sepp Rottmayr (executive director).

Finance

Activities are financed by donations and occasional contributions by churches. In November 2004, a budget is to be adopted for the first time. Activities are mostly voluntary and rarely remunerated or contract-based.

Tasks (according to Statutes)

Netzwerk Friedenssteuer e.V. is a registered society with the exclusive and direct purpose of spiritually and ethically promoting the general public. It shall promote international understanding, membership and cooperation (content, staff, finance) in CPTI, organise international conferences in Germany and support participation in international encounters abroad. It shall promote science and research, in particular research of the constitutional aspects of fiscal law in the context of § 4, German Constitution (freedom of religion and conscience). For this purpose it shall collect and document national and international literature, parliamentary bills and case law as well as support scientific activities in this field. It shall educate the general public by way of public lectures, discussions, information and seminar events as well as signature campaigns, conversations and publications, which raise awareness of the individual's responsibility for war and peace in particular through his or her tax payments and discuss possible legislation to remedy this. It is a non-profit association. No profit is sought.

Activities

- **Redirect taxes for peace** Collection of signatures to the statement: “Nobody may be forced against his or her conscience to contribute towards financing armaments and the

military by way of taxes and levies. Instead there must be a guarantee that these will be used for civilian purposes.” 10,000 signatures had been collected by April. These are to be submitted to the German President in the autumn.

- Lobbying Members of the German Parliament: Within the course of one year there have been 100 contacts and 35 meetings. Result: 6 MPs are supporters, 5 not adverse.
- Formation of an MP working group across party lines to submit a draft bill to the German Parliament. A first explorative meeting took place in March
- Counselling and supporting war tax resisters. In April, the first instance legal proceedings against the Rambows from Gotha took place. They were supported by a group of demonstrators. Legal action at the German Constitutional Court is pending.
- Documentation of case law was started in 2004.
- With the help of seminars for small groups and participation in special events, the general public and interested organisations may be given information and signatures may be collected (e.g. at the Peace Conference in Munich, in February 2004, which was organised because of the NATO military conference taking place there; at a trade union demonstration in April 2004; at the “Alternatives to Violence” Conference in Stuttgart in May 2004).
- The folder containing basic information is being updated. And there is further information available for specific events.
- Netzwerk Friedenssteuer has joined other peace organisations, some of which have added our signature lists to their newsletters.
- We had a stand at the 2003 Ökumenischer Kirchentag in Berlin, as we do at the biennial Deutscher Evangelischer Kirchentag. In view of the Decade to overcome Violence, we made a proposal for a campaign to the Protestant Church – and are still waiting for an answer.

New: Concept for a “Civilian tax bill”, November 2003:

1. This Civilian Tax Law will require a dependent separate fund, “German Military Fund”, to be set up by the German government and administered by the Minister of Defence.
2. The German Military Fund is to finance all expenses concerning the military and armaments. Outside this fund, no taxpayer’s money shall be earmarked to this purpose. Contributions or loans from the federal states or other tax funded entities to the German Military Fund shall not be allowed.
3. The German Military Fund shall be exclusively funded by a percentage of income and/or payroll tax. The federal states’ share in income tax shall not be affected. The percentage shall be determined once a year by Parliament’s budget law.
4. Pursuant to §4 German Constitution, persons subject to income or payroll tax shall have the right to have their income and/or payroll tax directed 100% to the civilian budget (civilian tax payers).

Netzwerk Friedenssteuer expects the joint commitment of all WTR and PTC organisations to enshrining the right to conscientious objection and military tax resistance in the European Constitution and to a clear separation of civilian and military expenditure at the European level.

New: 5 Peace Movement Campaigns

In September 2003, Netzwerk Friedenssteuer attended the first strategy conference of the German organisation “Cooperation for Peace”. A decision was taken to develop 5 campaigns to be supported by member organisations: One campaign comprises two parts: cut military

expenditure, “5% campaign” and “Redirect taxes to peace”. This is the first time Netzwerk Friedenssteuer is in intensive contact with the German peace movement. “Cooperation for Peace” have drawn up guidelines for peace.

In September 2003, NWFS celebrated its 20th anniversary with a nice little party in Heidelberg, where it was founded.

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4.4

CONSCIENCE INDIA (2002-2004)

It is difficult for me to write a formal report. The world is moving at supersonic speed. It has gone through a sea of change after the 11 September 2001. Nobody could believe that such a mighty Power as US, will be challenged by few persons and the whole world would come to a stay for a moment. What lesson should be drawn from this historic tragedy? The simple and straight answer will be that this world can not be sustained smoothly by the force of violence and bloodshed. We have to find better and sane ways to sustain it. It is not only the fault of few persons named as ‘terrorists’, we have to think about the socio-political systems that are currently ruling over us all over the world. Are the systems that we have devised to rule over us are sane, rational and humane? This question we have to think and contemplate honestly.

This is what the War Tax Resistance and Peace Tax Campaign Movement (WTR&PTC) is here for. It is 20 years young and has been progressing slowly but smoothly. It has moved in major part of the world, in more than twenty countries. Though, it is drop in the ocean but ocean is made from all the drops put together.

In India where Kashmir has been the key issue between the two countries (Indo-Pak) since independence (1947), world knows that it could not be resolved through five wars and enormous violence from both the sides. Many thousand innocent people have lost their lives and millions and millions of rupees have been spent on the wars by both the nations. There have been movements at people’s level to press upon the political leadership of both the countries to find peaceful solution to this problem. It is a happy sign that political leadership of both the neighboring countries is returning back to peaceful means for the solution of this problem, though it is not as easy as it appears to be. The basic problem is again the current ‘socio-political’ systems.

Our main goal is to help ordinary masses to think and find sane systems. A better and positive alternative system that could help project “human being” in the center of all the socio-economic goals. Instead of making human being an ingredient of the so called “Development and Progress” formula. Development and Progress are good but not at the cost of human being. I am not talking of human being in isolation; mother-nature is part and parcel of humanity. So both human being and mother-nature have to be protected if humanity wants survival.

In India M.K. Gandhi and other social revolutionaries had visualized this goal and a small group of dedicated people have been working for Lok Swaraj (Power to the People). Today the political power is in the hands of few, locally as well as globally. It has to go the other way round. And this is what our work has been.

In the last two years Lok Swaraj Manch has been busy organizing mass contact programs. There have been two All India Yatras (people to people contact campaign) in which groups of Sarvodaya (the Movement led by Sarva Seva Sangh) activists went from place to place explaining to the masses the need of fundamental change at the grass-roots level. More than 100 public meetings and rallies have been organized all over the country. These meetings and rallies were addressed by senior Sarvodaya Workers headed by Sh. Radhakrishnan Bajaj, Prof. Thakur Das Bang and Bajranglal.

There are many young and devoted workers from all over the country who have been working at the grass roots level. These include Prince Abhishek, Akhilesh Aryaendu, Arpit Anam, Dr. Mrs. Geetanjali Mrs. Santh Prveen, Kumar Prashant, Mrs. Dr. Upma Dewan, P.V. Rajgopal, Bharat Gandhi, Satyaprakash Bharat, Nishi Kant Sharma, Dr. Vinod Kumar Singh and many others. The People are slowly getting frustrated from the present political system and have been thinking of the better and positive alternatives.

This is the positive sign of the work that has been done silently. A small book "Democracy on Dialysis: What Next?" has been brought out last year by the Lok Swaraj Manch (a Platform for Power to the People) explains what has been going on in details.

Apparently, it may appear that this work is not directly related to the WTR&PTC Movement. But the root of the problem is hidden, and it is the symptoms that appear before us are in the shape of War and Violence. So we have to tackle the real problem of increasing social and economic violence at the local as well as global level. It is not very easy. We have to go a long way, but our goal is noble and the humanity as such is in dire need of it today. Let us go on working together. Victory is not far away.

Dr. Arya Bhushan Bhardwaj,
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INDIA

JAI JAGAT (Victory of whole of humanity)

* * *

4.5

Nepal 2004

A. Background

Parliamentary Regime

The wave of democratic system erupted in 90's throughout the world could not skip Nepal being untouched also by throwing out the 30 years long establishment of partyless feudal system called "Panchayat System". There came many instable governments due to the problems within the ruling party resulting mid poll and the hung parliaments and also the problem among the coalition parties.

Eruption of Maoist insurgency

During the hung parliament soon after the mid poll, one of the factions of the split Communist Party of Nepal called United Peoples' Front decided to be underground and launched the civil war unto the parliamentary system calling it the reactionary regime.

Ascent of Present King after the Royal Palace scandal

The present king took over the enthronement after the Royal Palace scandal as the only remaining privileged prince to be crowned as the king of the Himalayan Kingdom of Nepal.

The scandal happened in the beginning of June 2001, the whole family of the then king was killed in a scandal in the Royal Palace in the mid night. Regarding the shoot out it is still a matter of controversy. However, the then crown prince and later entitled as king at the serious stage in the hospital was officially declared as the culprit.

No Parliament

Due to strengthened ongoing civil war and soon after the failure of the dialogue between the government the rebel Maoist party, the current premier dissolved the House and declared the state of emergency. As the general election fixed earlier seemed to be at large, he recommended the postponing of the already fixed dates of the election to the king. The enraged present king dismissed him after the rule of emergency for about 6 months and took over the authority of ruling the state declaring elected prime minister as the disqualified administrator of the government.

Puppet Premiers

Since then the king appointed one of the leaders as the premier from the loyal and royalist party giving assignment as to maintain peace and social security, holding the election, forming the government with other parties and peaceful dialogue with the Maoist group. He appointed another leader from the same party as the next prime minister as the former could not fulfill the given task in around 6 months of period. But the latter king appointed prime minister also could not fulfill the assignment but just stayed in the power for around 9 months.

Parliamentary Parties' Movement Against Regression

Meanwhile, during the reign of the puppet premiers the 5 parliamentary main parties launched movement against the regression. It prolonged for more than a year till date. However, recently, one of the major parties CPN (UML) withdrew from the movement and supported the current prime minister and his party in order to be in the coalition government. The current ruling party namely Nepali Congress (Democratic) was the faction being split from the then ruling party called Nepali Congress, which ruled for more than a decade in around 12 years of parliamentary practice after the restoration of democratic system after 30 years of autocratic reign.

B. Present scenario:

It has been a month ago present premier is being nominated by king giving him assignment to perform the same duties given to the former nominated premiers. But just recently he was able to expand his cabinet with other 3 parties. Now at the street there remain 4 major parties while 4 in the government. He was able to extract one major party called CPN (UML) from the Movement against Regression. **Whatsoever, the present premier and his government is also not free from the controversies – politically and constitutionally. There are lots of people saying this government as the continuation of the regression and named it as the puppet government and such criticism cannot be said as wrong also.** Further, the dialogue with the Maoist group and conflict resolution peacefully by this government is also doubtful. As most of the parties and the leaders seemed to be more chair oriented than the actual solution of the national problems, the country is still at alarm and will be for the indefinite time. Hence, king has been able to play the games using these weaknesses.

The condition of country was definitely bad during the then system exclusively in terms of the economic aspects. It is not a matter to worthy mention about the deprivation of fundamental rights due to the nature of the system. But it is a matter of pity to mention that even in the democratic system like the current system, there prevails alarming condition in all the spheres.

The corruption is at stake still through out the country. The political leaders are the most corrupted. Bandhs (shutting downs) are the most common way to show the power or give pressures to the government from all sectors, specially by the political parties.

There is no social security all over the nation. Anything could happen to anyone and at any time. The economic situation is worsening day by day. The human rights are being violated extremely from both sides (government and rebellion group) and especially from the government as it is more reckless than the Maoist group in fulfilling the duty in contrary to the born responsibility and officially accountable to the people.

C. FOSEED

Since the inception as an organization, it has been engaged in running the various types of activities like interaction programs, weekend work camps (including plantation programs-environmental), workshops, seminars, rallies, trainings, production & publications (as the tools of lobbying and campaigning) etc. as per laid objectives of the organization, namely **Peace, raising Human Rights and Volunteerism**

Activities exclusively in terms of COMT:

Since the contact with CPTI in the mid 2000 and welcome to FOSEED to join the global movement, efforts have been done to raise awareness on COMT in our country Nepal to some extent despite the difficulties due to various reasons. But in spite of the hazards, we are in the confidence that we would be able to do as expected in the days to come.

But for that, we have to had enough literatures as much as we would be able to manage, more the documents more the spices for the canvas.

Insofar, we have produced and published the stickers and T- shirts and hand- bill (in our Nepali language) as a part of campaigning and even reproductions and reprints of them for more circulation. We are able to raise inquisitions to some extent on COMT to hundreds of people. Attempts have been done to clarify what the COMT is and CPTI as well to those keenly interested. The task is not easy as ours is one of the poorest countries in the world. Apart from that we have been doing informal meetings with the individuals or groups of civilians and political activists, leaders etc.

In the recent times, we have been approaching to Members of Parliament (dissolved more than two years) individually and been able to hold some informal meetings with them individually and now we are planning to organize group meetings with them. After that we will be organizing formal meetings but prior to that we had to have enough materials and publications of the materials should be done. But mostly, they should be in Nepali language as most of the MPs cannot understand English.

D. Conclusions

Lastly, despite the chaos and socio-economic conditions of our nation, we are in the belief that we would be able to launch this campaign or, at least we could play the supportive role in addition to the Peace Movement the chief goal or the framework of our organization.

Further, we would like to put forth our some opinions at the conference:

1. Definitely, fund raising is not an easy task, but efforts should be attempted for the fund raising as much as possible.
2. CPTI should be made to have wider coverage from more and more countries from different continents.
3. There should be provision of recognition or affiliation categorically like that of branch, contacts or groups or partner organization. It is for the further expansion and consolidation of the movement and also for the convenience to the organizations already in contact and also participated the international conference representing their respective countries). They should be recognized as the authorized organization (like a branch) of CPTI, for example, FOSEED in (or from) Nepal. Then only, such organization could move freely in their country without any hindrance.

Joshi Kanhaiya Prasad, FOSEED Nepal, Kalimati, Kathmandu, Nepal
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4.6

Norwegian Peace Fund Committee of the Norwegian Society of Friends Report 2002-2004

Mailing address: Mårveien 7, N-3124 Tønsberg. Phone: +47-33 32 64 35 (Norwegian Friends (Quakers)); fax: +47-22 43 63 01. Report written by Elizabeth H. Chapman

Our group now consists of 6 adults. The teenage daughter of 2 members attends now and then. The meetings are informal, with a flat structure but Bjørg Berg shoulders the largest burden taking the responsibility for minutes and archives. The Norwegian Quakers allot us from the yearly budget NOK. 9000. In addition, several individuals have donated money directly to our project. Our group had 20 regular meeting in 2003 as well as taking part in numerous peace for a and demonstrations. We have represented Norwegian Quakers at an annual contact meeting of the Christian Democratic party (one of the parties in the currently ruling coalition), thus currently confirming Quakers written statement with a spoken appeal against the Iraq war.

We write letters/articles regarding war/peace/social structure to the newspapers, and introduce the peace fund/tax idea in these, and when interviewed. We are not always successful in having them printed, it being nearly impossible as regards national newspapers. A big triumph occurred when the newspaper *Vårt Land* (29.131 subscribers) used Peace Tax for a front-page headline continuing with detail on pages 2 and 3! Our local paper (33.765 subscribers) has given us good coverage.

Directly after the German CPTI gathering (autumn 2002), one small district (8000 inhabitants) voted unanimously over an interpellation forwarded thus: "Can Re County

influence the Parliament to reconsider the law proposal (previously rejected) regarding a peace fund, giving citizens the right to transfer the “military” portion of their tax to a fund for conflict reducing and peace building activity?” The mayor’s response was worded, in part: “Norway already has a law which makes it possible to be exempted from military duty on grounds of faith and conscience. I can understand the difficulty some have in paying tax for military uses. This question can be deemed unsuited for a town council. On the other hand the representatives in the central government can find it non relevant because there is little local interest for the issue.” Our Parliamentary president replied saying that he had informed each party within the Parliament and reminded us of the proposal’s former rejection. The representative who forwarded the Peace Tax proposal had made it clear that we must have local and stronger support before he can once more make a motion in Parliament for this law. This was stressed in the comprehensive *Vårt Land* newspaper article (see above).

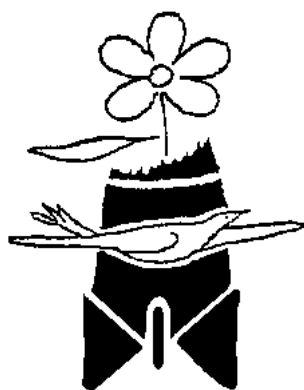
Therefore our struggles will now be to lobby other townships/city councils to follow Re’s example. We have discovered that if we can manage to provide the politicians with a least 300 signatures requesting a topic to be put on their agenda, they are duty bound to do so.

Our brochure ahs been revised, but we need to make further changes. We have held a lecture “Paying for Peace, is it a Human Right,” at the University of Tromsø. We have a representative at the Norwegian peace council (umbrella organization).

GroHarlem Brundtland, former Norwegian Prime Minister and former leader of the *World Health Organization*, established a fund for Preventive action in 1997 under the auspices of the United nations. We have tried to find out what has become of this, because of its necessity and its possible use of our peace tax fund money.

* * *

4.7



Spanish War Tax Resistance Campaign (History)

The idea

The first campaign on War Tax Resistance in Spain was held in 1983. A group from Andalusia (the Non-violence Assembly) brought the idea from Italian campaign. Next year Justicia i Pau (Pax Christi) from Barcelona, the Non-violence Assembly from Cantabria and the Movement on Conscientious Objection, with groups all over Spain, spread the idea and we can say that it was in 1984 when our campaign was really born.

Since this moment we have prepared for 21 years a campaign on war tax resistance that has maintained its principal lines along the time. The idea is simple: We have the right to refuse to kill and, in consequence, we have the right to refuse to pay for killing. And that is what military expenditure supposes: the preparation for killing.

How can we put in practice this right? If we stay waiting for the permission of the government we know that we will never reach it, so we put it in practice from the first moment. We diverted a part of our income tax from the Exchequer and we gave this amount of money to an alternative project “that defends what we should defend” (that is what we use to say).

At the same time, we send a letter to the Exchequer telling them what have we done, which has been the alternative project that we have chosen and, that is important, we asked to insert next year, in the forms of income tax, an option in order to be able to put in practice our tax resistance. We are not making a question about our taxes. They exist and we pay them. But we don't want pay for armies, so we propose to have an option about this. It could be something like *which kind of defence do you want, military or civilian?*

Income Tax in Spain

I think that it's interesting to explain something about income tax in Spain. During Franco's dictatorship (1936-1939 Spanish (un)civil war, 1939-1975 Franco's regime) there was something like income tax but very few people had the duty of paying it. In 1978 (more or less, I'm not an expert) the system for paying taxes, specially income tax, was changed and it was universalised: since this moment most people have to do it.

When we went to the 4th International Conference in Brussels, 1992, one of the participants told to us that he would be very happy if he could fill the income tax "as twenty years ago". And how did you did your income tax twenty years ago, we asked. We filled the income tax form by ourselves, he said.

We rested surprised hearing this: this was the way we did our income tax process. We filled by ourselves the form.

And we still having this possibility. Anyway, six years ago we started having another one: we could go to a public office or to a bank office bringing all our documents, and there put on the form all the numbers we brought, with the help of a computer program. The program does mathematical operations, nothing else.

Now, since two years, we have another possibility: now the Exchequer has all the documents (our employer, our bank,,, send them to it) and it sends to us a filled form. If we agree, we accept it and it will be very fast (usually, we have to receive a small amount of money). If we don't agree, we can refuse it, buy the forms, fill them by ourselves and present them. In this case we still having the opportunity of crossing out some item that we don't use and write there "because I am tax resister against military expenditures..." and the amount of money that we divert.

That's about the rules. But we have to say something else about income tax in Spain: Since 1978 most people have to do it, but there was not the custom. Now it's different, it's really usual, but there is another singularity: in Spanish society it's not very bad thought to evade one's taxes (including from a penal point of view: at this moment I can't remember even one person that has been in prison for fiscal evasion).

Our concrete proposal

The way in which we realise our tax resistance is to put in a place of our income tax form that we don't have to use a single sentence: *for Tax Resistance to military expenditures*, and then, in the respective box, the amount we divert. For example, we propose to do this in a box called "for international double taxation". It's supposed for people that have already paid some taxes abroad, but I don't know anyone in this case, so it uses to rest on white.

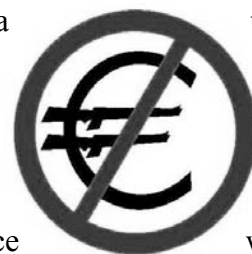
But it's easier to realise income tax declaration at the bank office or to accept the proposal sent by the Exchequer, so we have a second proposal for the people who do their declaration by one of these automatic systems. In this case, the tax resister must sent an official application to the governmental office explaining that he or she is a tax resister, that he/she has paid a part of his/her income tax to an alternative project and that the presented declaration must be modified in order to adjust this change.

At the beginning we proposed an amount calculated by a percentage. If we had to pay 1.000 peseta (that is very few, it's an example) and military budget was, this year, the 10% of total

public budget, we diverted 100 peseta. It was a very pure proposal. But it was a real muddle. Some times, our meetings seemed more a math class (some of us were really happy having such interested pupils) than a political discussion.

Another problem: the military budget has never been clear in Spain. Even NATO has scolded Spanish Government because is not possible to know which is the real military Spanish budget (NATO's cost appears in Foreign Affairs, military industry development in Science and Technology, military aid for countries of the third world in Developing Help,...) and some times to decide the real percentage to be applied was a

discussion. We were tax resisters, antimilitarist, conscientious objectors but not experts in military And we found a third problem in our developing: when the Revenue examines your income tax forms, it has the of examining the declarations of the last five years. And if budget is big, the amount of money diverted by tax resistance



too deep spending.

Inland possibility military was big too. And if you join five years objection then that is too big. We discussed a lot about this. It seemed to us a sign of weakness. But one of us said in an assembly: We are doing a race against the Government. It's not a short distance race but a long distance one. And long distance races are not steeplechases, so we have to avoid to put obstacles in our way.

To recognise these problems took to us several years but in 1991 we started proposing a "fixed quota". This year was the first Gulf War and Spanish Government sent three ships there so we said "Three ships for war? Three thousand peseta for peace" And most tax resisters diverted 3.000 pesetas (nowadays, they would be 18€). Next year, 1992, was the fifth centenary of the discovery of America, so we proposed 5.000 pesetas (30€). Some years after we proposed 7.000 pesetas (42 €), making a link with the demand of the 0,7% of the budget for developing aid and, finally, we passed to propose 8.400 pesetas (50,40€) because in UNO's ranking of countries there were 84 countries under the line of minimum development. When the euro arrived, we started proposing 84€ and there we are. Well, we propose (I translate from our leaflet) *"We suggest 84€. Or 84 cent! You have to decide by your own. But it would be nice if it finished in 84"*.

What do we do with the diverted money?

Every tax resister has to decide where he/she wants to sent the diverted money. This is his/her responsibility.

First year we didn't gave any idea, later we included in our leaflets some groups and their bank accounts that could be receptors of this money. We didn't like it too much but peopled asked for it. During three years we maintained it, but it was a matter of a big discussion: why this group yes and why this group no? This group has other ways of finding financial resources. This group is promoting a civilian service and the movement on conscientious objection is working against this, promoting total resistance. This group is very nice in Malaga but the same group is not at all nice in Santiago,... Believe me: a very hard matter of discussion.

In 1987 (I think) we started proposing a collective project. Not as an imperative, only as an idea. We started proposing an internal project (inside Spain) and an international one. It was a good idea (it was not ours, we learned it from abroad) and the results have been fine. Many projects have been supported.

In Spain, among them, we find the fight against shooting ranges (two of them were never built), groups helping minors, antimilitarist magazines, promotional groups of alternative bank system, teachers working against military presence in schools,... But in some years time we realised that internal needs where not so big, and last years we have proposed, some times, only international projects.

Some of them have been schools in Nicaragua, El Salvador, Sahara,... groups working for the development of women in Philippines, Women in Black in former Yugoslavia, Villages in Colombia, Indian groups in South America, water supply in Eritrea and Lesotho, groups for dialog in Palestine and Israel, the struggle of conscientious objectors in Turkey and Paraguay,...

This year, the project we have proposed has been the support of groups working for democracy in Zimbabwe.

Some results of our campaigning

It's really difficult to give a real photography of the results of our campaigns. We try to have a control, but we have not had a big success at this point.

Any tax resister has to decide where does he/she want to put the diverted money. We propose a collective project and we have a bank account for it. In the adjacent table you can see how much money have we collected in this account last years. In 2003, the number of people that used this bank account was 458.

Year	€
2000	22.539,00
2001	36.092,00
2002	31.402,50
2003	41.638,74

Does that mean that last year we were in Spain only 458 tax resisters and that we diverted only 41.639,74 €? Not at all. That is a minimum, perhaps an small minimum. I will give you another reference. This year's campaign finished at the end of June. We have not yet got the results of it. We are still receiving the letters of tax resisters giving us notice about their tax resistance. But I have processed the numbers we have received in Navarra, the region where I live.

Last Wednesday we were 53 people who have diverted 3.013,57€. From these 53 people 29 have sent their money to the proposed collective project, that is the 54%. And the amount of money put in the collective account is 1.607,68€, that is the 53%. In both cases, we can say that the number of tax resisters and the amount of money diverted that appears in our account is only half of the total figure.

Going back to the results of 2003, can we think that we were 864 tax resisters and that we diverted more than 78.500€? We can think it, but we can not assure it, so we have to keep this in our mind and to talk about what we really know.



We do really divert money from military budget

No, of course we don't. First of all, the amount of money we diverted all together, 41 thousand euro or 80 thousand, is really a small amount of money within the public budget. And the government has its priorities and military budget is among them, so the army has assured that it will receive all the money it wants. Probably even more than the amount recognised in the public budget.

And there is another problem. It's not usual, it happens only some times and to only some tax resisters, but it can happen: Inland Revenue sometimes realises about what have we done and it acts, first of all telling us that we did a mistake when filling our income tax forms, that the "fiscal reduction" we applied does not appear in income tax regulations. We answer saying that it is not a mistake, but a very serious action and that the people working in this governmental office must realise that our conscience and rights are more important than any other regulation and that they must accept this.

So Inland Revenue, in this cases, acts and does a seizure against our bank accounts or against our salary. There is nothing to do in order to avoid this (except not have bank accounts and not have a salary but in this case, usually, people don't pay income tax).

That is the reason we have to say that our non-violent action is not civilian disobedience but non-cooperation. At the end (if Inland revenue Service takes notice and it decides to act) the will get the money.

But meanwhile we have organised a public campaign against the military budget, we have given a press conference at the beginning of the campaign (middle of April) giving notice about it, we have been for two months with a public office helping people to fill their income tax forms including tax resisters, we have collected the results of the campaign (as far as we can know), we have given another press conference presenting this local results (at the end of June), we give another press conference (or only a press release) presenting global results (autumn) and when the Parliament is discussing (accepting) military budget we try to have some public presence. The last press release we did started with the next sentence: "War is a crime against humanity". We think that this has a big value even if Inland Revenue takes us the money we diverted (with an extra charge by delay and a fine for non co-operation with them). We spread the idea that it's necessary to do something against military expenditures.

And we have supported some nice alternative projects, the one we have proposed as collective project and all the others that some tax resisters have selected.

So do we pay twice?

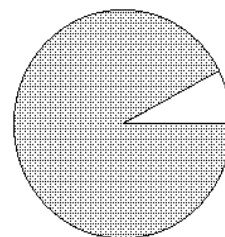
Not really. In our opinion, the money we have diverted to an alternative project has a value by itself and we don't consider it as money paid to the Exchequer. So we pay to the Exchequer the same amount that was supposed (plus the extra charge and the fine).

Discussing about military budget, we would like to be real disobedient people against the government, but we can not be. Or we have not found the way to be. We have found a way to make civil resistance by non co-operation. That's what we do. We must recognise it and we do it. Without any problem, because we are proud of it.

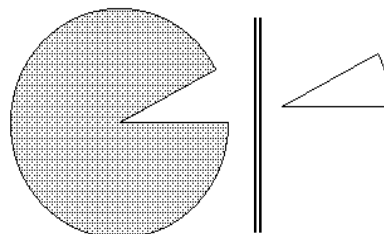
In short

We propose non-cooperation with the government on the military budget. We know that there is a long way in front of us until the moment the government will recognise our right to refuse to pay for killing. So we prefer a non-obstacle way that gives to us the possibility of doing tax resistance one year after the other.

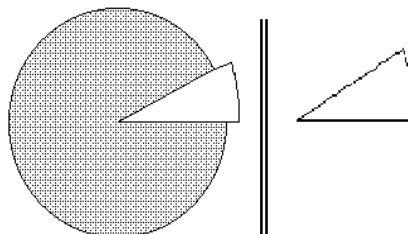
By the way, we use our campaign to make criticisms against military expenditures and to spread our message of resistance, civilian resistance.



Our income tax
has two parts



A part is for the Exchequer, the other
for an alternative project



If IRS acts we paid to the Exchequer the same
amount of money that it was supposed in the
beginning plus a extra charge an a fine. But the
other part is in other place, in an alternative project
that is really value

With our action, we made criticisms against militarism, but we make steps building a civilian defence that is outlined by the different projects we have supported.

Pamplona-Iruñea, 2004 June 5th

Pedro Otaduy
Tax Resistance Group
Bakearen Etxea
La Merced 18
31001-Pamplona-Iruñea
cptiesp@inicia.es



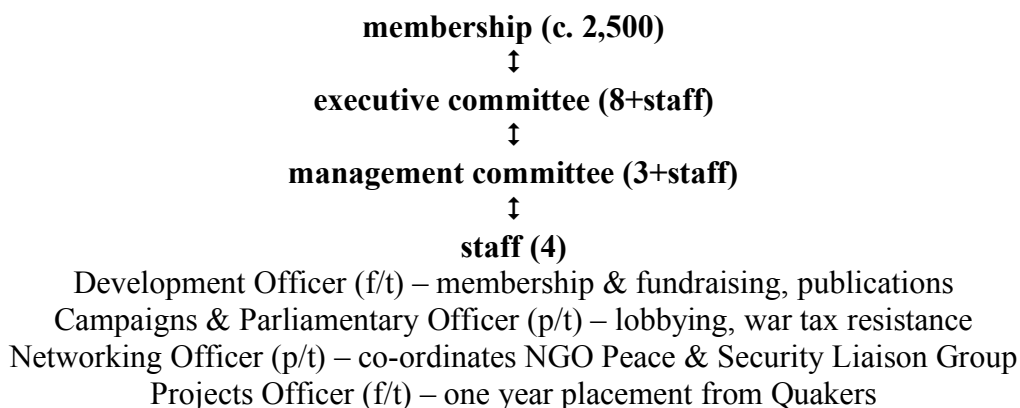
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5.8

Conscience the Peace tax Campaign (U.K.)

1. Name of organisation: Conscience THE PEACE TAX CAMPAIGN

2. Organisational structure



3. Budget and budgetary categories: Approx. £70,000

Income: grants, donations from members, bank interest

Expenditure: project specific expenses, staff costs, administrative expenses, newsletter, campaigns/publicity, appeals, annual conference, premises

4. Main goal of organisation

Conscience campaigns for the legal right for those who have a conscientious objection to war to have the military part of their taxes spent on peacebuilding initiatives

5. Current size and scope of the movement

Membership of 2,500 almost entirely UK

6. Report on recent history and current status regarding:

Legislative/parliamentary developments

Most **conscience** work with parliamentarians has consisted of lobbying for debates and motions in the House of Commons. We have focused these efforts on alternatives to violent

conflict (rather than directly on COMT) to increase support for non-military models of security. Our goal is to increase parliamentary (and public) awareness that conscientious objectors can actively support human security. We have campaigned to increase the network of interested and supportive MPs on these and other issues, as well as to prepare information for their use in the House.

Government developments

In the past two years, **conscience** has significantly increased its contact with civil servants. This began with the very successful Peace Tax Return, a **conscience** form modelled loosely on the UK income tax return that allows people to state their objection to the military use of taxes. They then indicate either that they have withheld or that they wish they could have done so (but couldn't due to the automatic tax collection system). About 1,000 of these forms were sent to Inland Revenue in 2003 (with a tear off section to send to **conscience**). We have had several conversations with treasury staff about this, and included some of our supportive MPs in publicity work.

As well, we have gathered together a group of a dozen UK peace and security related NGOs to dialogue with government about conflict prevention strategies. This has been highly successful particularly in terms of increasing **conscience's** profile (and cause) among the rest of the peace community here. The talks with government have also gone well; many of those who develop security policy are increasingly aware of NGO expertise on conflict prevention alternatives and paradigms - and some have become aware of the campaign for the first time.

War tax resistance

- the number of resisters increased during and after the Iraq war, particularly due to the UK's heavy involvement; some of these were taken to court and a few had possessions impounded by the government.
- **Conscience** is working with 7 war tax resisters who are applying for a judicial review of the right of the government to collect taxes for military purposes from conscientious objectors; they have engaged a top lawyer and put a great deal of work into the review.

Relationships with religious bodies, civil rights organisations, other groups

- **Conscience** has close links with the Religious Society of Friends (Quakers) and Mennonite Mission Network, which has resulted in year-long volunteer placements from both organisations
- Through the government dialogue project, **Conscience** is working closely with the directors of most of the leading UK peace NGOs concerned with the prevention and transformation of violent conflict; as well, staff members from 3 different NGOs form the project support group

7. Peace-related projects supported by your organisation

- Through membership of the Network for Peace **Conscience** supports the promotion of peace
- We are signatories of the Dublin Action Agenda on the Prevention of Violent Conflict, and led the UK NGO submission to the government regarding the Agenda
- Our government dialogue pilot project has received two years of core funding from a major British charitable trust; this includes a new Networking Officer 3 days per week

8. Publications and other resources produced by your organisation, other recent publications that you consider especially significant

Conscience newsletter, annual review, £10 leaflet, Peace Tax Return, "my **conscience** directs me not to pay for war: a briefing for those considering war tax resistance", lobby briefings,

elections information packages. We have recently launched our website and plan to develop it further.

9. Plans for the near future

Plans for **conscience** in 2004/2005 include:

- Welcoming the new Quaker volunteer, who will focus on outreach work
- Hiring the NGO Peace and Security Liaison Group Networking Officer, and further fundraising
- Hosting our annual event with Quaker Peace and Social Witness in October
- Working with supportive MPs to get an Early Day Motion before the House in the Autumn
- Supporting the judicial review in 2005, and assisting with fundraising for the legal and associated fees

* * *

4.9

History of War Tax Resistance in the USA

War Tax Resistance (WTR) in the USA was mostly based in the historic peace churches until World War II. These churches include the Society of Friends (The Quakers), the Mennonites and the Brethren. The Quakers were especially opposed to paying for war as long ago as colonial times and during the Revolutionary War (1670s – 1783). Where the Boston Tea Party saw mass opposition to paying tax to the British crown, individuals in these “peace churches” were the only ones opposed to paying for war in general. There was an instance of the relatively peaceful Algonquin Indians refusing to pay for the improvements of a local Dutch fort in 1637 and this is one of the earliest examples of WTR.

The War of 1812 (1812-1815) and the Mexican American War (1846-1848) saw continued WTR by Quakers especially and many were jailed for their refusal to pay for killing. Noted writer Henry David Thoreau was jailed for his refusal to pay the poll tax destined for the war. His essay “On the Duty of Civil Disobedience” had a profound effect on many. The Civil War (1861-1865) saw a large decrease in WTR even from the peace churches. Paying for war was seen as necessary by many in order to free the slaves.

During World War I (1917-1919) there was mixed resistance to the sale of War Bonds yet this was mostly by the historic peace churches as well. When the income tax was established in 1913 it affected only a small percentage of the population. There was no resistance on record to its initiation. In 1923 the War Resisters League was founded by a group who sought to create a mass movement based on the idea that war will end when individuals withhold their participation.

Leading up to World War II (1941-1945) very few people paid individual income tax. In 1939 only 3% of the population qualified as needing to pay. By 1945 this number had jumped to 36%. Many pacifists were spurred by this huge increase in government income and spending for war and several groups including Women’s International League for Peace and Freedom (WILPF) and American Friends Service Committee (AFSC) protested the “Defense Tax” of 10% added onto the income tax in 1941. And in 1949 nationwide publicity was made for the first time by a group of 40 people who refused to pay all or part of their income tax.

The Korean War (1950-1953) saw WTR gaining some notoriety with the publication of the Handbook on Nonpayment of War Taxes by a group called Peacemakers. This was the first document of its kind in the USA.

War Tax Resistance peaked during the Indochina (Vietnam) War (1964-1975) with some 20,000 income tax resisters and between 200,000 to 500,000 phone tax resisters. Organizing efforts became widespread to encourage people to stop paying the “war tax” on the phone bill and to commit to not paying income taxes destined for the war. The Campaign for a Peace Tax Fund began in 1971, pushing for federal legislation to validate conscientious opposition to payment for war by providing a way to pay taxes for peaceful purposes.

The increase in nuclear arms production starting in the late 1970s saw a renewed call to peacemaking. While the numbers of WTRs had diminished after the end of the Indochina War, they actually tripled with the election of President Ronald Reagan in 1980. 1982 saw the creation of the National War Tax Resistance Coordinating Committee (NWTRCC) to aid the many WTR groups springing up around the country.

There are between 8000 and 10,000 people conscientiously resisting the payment of part or all of their income taxes currently in the USA. This is according to IRS figures. The actual numbers are probably higher especially after the start of the Iraq War over a year ago. Many people seem to resist on their own without being part of a WTR group.

(Note: Most of this info was taken from “War Tax Resistance” published by War Resisters League in USA www.warresisters.org).

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4.10

National Campaign for a Peace Tax Fund (NCPTF)

2121 Decatur Place, NW, Washington, DC 20008

Tel: 202-483-3751; Fax: 202-986-0667

e-mail: marianfranz@peacetaxfund.org; www.peacetaxfund.org

Peace Tax Foundation

Same address

The National Campaign for a Peace Tax Fund (NCPTF) was founded in 1971 to address the basic issue of conscientious objection to war as it relates to the payment of taxes. NCPTF is organized solely to promote legislation to allow citizens who are conscientious objectors to pay their full tax liability without violating fundamental moral, ethical, or religious beliefs. A sister organization, **The Peace Tax Foundation** is dedicated to education and research. It educates the public about alternative tax payment programs that are based on moral, religious and ethical opposition to participation in war. It may also engage in activities such as research, publications dissemination, workshops, and conferences. Contributions to the Foundation are tax deductible. Contributions to the Campaign are not.

Staff: The staff is made up of four persons who make up an equivalent of three full time persons. Marian Franz is Executive Director and lobbyist. Tim Godshall is Director of Outreach and Development. Kelsey Knight-King is Administrative Assistant. Jennifer Beall is Outreach/ Development Assistant.

The Campaign's **Board of Directors** meets twice a year. It has ten elected board members and seven others appointed by other religious bodies and organizations. Current religious and

peace organizations represented are: Roman Catholic, Quakers, Mennonites, Jewish Peace Fellowship, Muslim, Presbyterian Church (U.S.A.), Church of the Brethren, Episcopal Peace Fellowship, and the United Methodist Church. Board members serve on committees for finance, nominations, development & long range planning, personnel, and field work/media/outreach. The Peace Tax Foundation has an additional board member .

Legislative History of The Religious Freedom Peace Tax Fund Bill: The Religious Freedom Peace Tax Fund Bill (formerly named the World Peace Tax Fund Bill and the US Peace Tax Fund Bill) was first introduced in the US **House** of Representatives in 1972 and in the US **Senate** in 1975. The Bill has been introduced in the House every Congress since. We currently have no bill in the Senate because only members of the Democratic party wish to sponsor it. Since the Republican party is in power, we also need a Republican to sponsor the bill. The Bill has undergone several **changes**. It no longer specifies where the CO's money would go, but states simply that tax payments from conscientious objectors could be spent for any other purpose for which the government appropriates money, but *could not* be spent for any military purpose.

Lobbying: Marian Franz lobbies members of Congress and their staffs. She is sometimes accompanied by leaders from other religious organizations who officially support the Peace Tax legislation. She consults with a group of leaders from these groups.

A Legislative Advisory Group is available for consultation with the lobbyist and occasionally assists with lobby visits. The Legislative Advisory Group is comprised of representatives from the Church of the Brethren, Friends Committee on National Legislation, Presbyterian Church (U.S.A.), United Methodist Church and Mennonite Central Committee. These organizations have officially endorsed the effort.

During the administration of President Clinton we had several visits in the White House and the Department of the Treasury.

Grassroots: Politically, the United States is divided into 435 congressional districts, each of which elect a representative to the House of Representatives. In addition there are 100 Senators, two each from the 50 states.

Activists in the political districts volunteer to be **congressional district contacts**. At present we have 30 congressional district contacts who have committed to do a major amount of work to promote the RFPTF Bill in their districts. We also have **congregational contacts** in some churches.

These contacts and other activists make progress by printing information in other organizations' newsletters, writing letters to Congress and organizing others to do so. They ask their congregation or social justice group to "endorse" the Campaign, thereby activating the awareness of others. Other initiatives include putting posters up on college campuses, leading introductory evenings, writing to local newspapers, and taking up collections to buy ad space in newspapers.

Support: Initially, support came mainly from the Historic Peace Churches (Mennonites, Quakers, Church of the Brethren). In the 1980s, large bodies such as the Presbyterian Church

(USA) and the United Methodist Church took official actions of support. More recently we have received support for organizations which are not pacifist, but are concerned that, without such a bill, there is a violation of freedom of conscience and belief. **The New York City Council** is considering a resolution urging Congress to pass the Peace Tax Fund bill. This surprising resolution (from a city that was the target of a terrorist attack) can become a pattern for other cities.

There are 4,000 on our mailing list. Of these, 1,300 are national and local religious and peace groups. The remainder are individuals. We produce a **newsletter**, "*Peace Tax Fund Update*", four times a year.

The **budget** for the National Campaign for a Peace Tax Fund for 2004 is \$97,000 for the Campaign and \$61,000 for the Foundation. Voluntary contributions from some 2,000 individuals and from organizations who support our activities. Basic support is from corporate religious bodies.

Publications and other resources produced by our organizations are:

Basic Questions and Answers about the PTF Bill Brochure

Text of the Religious Freedom Peace Tax Fund Bill

Peace Tax Fund Basic Brochure

Conscientious Objector: Poem by E. St. Vincent Millay

Stages of Conscientious Objection to Military Taxation

Buttons: "Taxes for Peace Not War" or Dove with Leaf

NCPTF Poster: Dove and Planet Earth

Flier: "What would you do if your beliefs were declared illegal?"

Lobby Packet: designed for members of congress, which includes the Bill and basic information

"Compelled by Conscience": NCPTF 15 minute video / DVD

Bumper Sticker: "Taxes For Peace, Not War"

Booklet: Stories of religious freedom and conscience in the United States: "Congress shall make no law interfering in religious freedom."

Flier: Funny Money "Free your taxes from enlistment for war!"

Pie Chart: "Where Your Income Tax Money Really Goes"

Book, Questions that Refuse to Go Away, by Marian Franz

Publications produced by other organizations are:

Seeking Peace: Notes and Conversations Along the Way, by Johann Christoph Arnold with preface by Thich Nhat Hanh

Communities of Conscience, Collected Statements on Conscience and Taxes for Military Preparation, 2nd edition

War Tax Resistance: A Guide to Withholding Your Support from the Military, 4th edition edited by Ruth Benn

The Tax Dilemma: Praying for Peace, Paying for War, by Donald Kaufman

A C.O.'s Guide to the U.N. Human Rights System, by Emily Miles

Report by Marian Franz, July 2004

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4.11**National War Tax Resistance Coordinating committee (NWTRCC - USA)**

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email: nwtrcc@nwtrcc.orgwebsite: www.nwtrcc.org**Name of person submitting report:** Ruth Benn, Coordinator, NWTRCC

Organizational Structure: NWTRCC is a network of organizations and individuals across the U.S. who are war tax resisters or support war tax resisters. There is one part-time, paid staff person. Since the last international meeting, Mary Loehr decided to move on to other things, and Ruth Benn has taken over the Coordinator position. Therefore, the office moved in 2003 from Ithaca, New York, to Brooklyn, New York. The Administrative Committee (NWTRCC's board) consists of four people with two alternates and meets face-to-face twice a year in conjunction with the two Coordinating Committee meetings, which are decision-making gatherings open to representatives from affiliates, war tax resistance counselors and area contacts, and anyone in the war tax resistance network. The meetings are held in different locations around the country. There are approximately 8,000 to 10,000 war tax resisters in the U.S. NWTRCC's budget for 2004 is \$33,400.

NWTRCC is a clearinghouse and resource center for the conscientious war tax resistance movement. It is a coalition of local, regional, and national affiliate groups working on war tax related issues. NWTRCC sees poverty, racism, sexism, homophobia, economic exploitation, environmental destruction and militarization of law enforcement as integrally linked with the militarism that we abhor. Through the redirection of our tax dollars, NWTRCC members contribute directly to the struggle for peace and justice for all. We publish a newsletter six times a year and have literature that provides specific, practical details about war tax resistance.

We offer counseling, both to new members with general questions, and to "old-timers," with very specific questions or entanglements with the Internal Revenue Service (IRS). NWTRCC produces and sells resources about war tax resistance and peace tax fund issues and collects and disseminates legal and technical information for war tax resistance counselors.

War Tax Resistance in the U.S. The war tax resistance movement in the U.S. continues at a steady pace, although not growing as fast as one might expect given the war in Iraq and growing military spending. Each year on April 15, tax day in the U.S., there are small and large actions around the country, about war tax resistance and also about budget priorities in general. Thousands of flyers produced by the War Resisters League, "Where your income tax money really goes," are handed out at post offices and Internal Revenue Service offices. Groups affiliated with NWTRCC hold "how to" workshops in the months before April 15, and alternative funds, which collect war tax resisted money, announce their grants to peace and justice groups around April 15. NWTRCC gets calls from many newspaper and radio reporters locally and nationally, and many journalists refer to the NWTRCC website for information. There are links on our websites to other groups. One of our most active affiliates, Philadelphia Year Meeting, which is made up of more than 100 Quaker meetings in and

around Philadelphia, Pennsylvania, is being sued by the Justice Department for the IRS for taxes owed because of a war tax resister who is employed by the Meeting. The Quaker arguments are based on the Religious Freedom Act, and a ruling is due any day. The resistance to the small excise tax on telephone service is still strong and growing; there is a new website campaign initiated by Iraq Pledge of Resistance, WRL, and NWTRCC, about this resistance at www.hanguponwar.org, which includes helpful information for new and longtime resisters.

Significant Challenges: With the war in Iraq, we are not seeing the kind of growth in numbers of resisters that we expected, and many of our groups are held together by long-time activists with few younger faces. When peace-oriented people hear about war tax resistance there is always interest, but our outreach is limited by our small budget and numbers. Still, the internet is making a huge difference in helping people to find us. In addition, fear of the IRS is hard to overcome, and our strongest support groups are few in number and located generally in the larger cities.

The National War Tax Resistance Coordinating Committee is a member of the national peace network United for Peace and Justice and also has connections to many other peace and religious groups through NWTRCC's network of affiliate organization.

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