



## Conscience: Taxes for Peace Not War

17 North Square, London,

Mrs. Nathalie Prouvez

Office of the High Commissioner of Human Rights

Palais des Nations

CH-1211 Geneva 10, Switzerland

Dear Mrs Prouvez,

Please find attached a submission to the OHCHR covering the status of conscientious objection to military taxation as a human right under article 18: the right to freedom of thought, conscience and religion – and the right to manifest that religion or belief in terms of practice or observance.

Conscience Taxes for Peace Not War, works to support conscientious objectors in the UK who have moral or religious objections to the killing of other human beings and do not want to pay for others to kill on their behalf through their taxes.

We campaign for a change in the law that would allow conscientious objectors the right to have the entire military part of their taxes diverted to non-military purposes.

Taxation is a form of conscription since we are not given a choice as to whether to pay taxes to the state or not. Therefore, it is a logical extension of the existing right of conscientious objection that those who have a strong moral or religious objection to war and killing should by right be allowed to have their taxes used for non-military purposes.

This submission is in relation to the UK's compliance with article 18 of the UDHR as it relates to the right of conscientious objection.

Yours sincerely,

**Shaughan Dolan**  
**Conscience Campaign Manager**

## **Submission: Conscientious Objection to Military Taxation**

The human right to conscientious objection is an extension of the right to freedom of thought, conscience and religion, one of the core principles in both the Universal Declaration on Human Rights (UDHR) and the International Covenant of Civil and Political Rights (ICCPR). The UN Human Rights Committee, in its interpretation of the International Covenant on Civil and Political Rights, stated in 1993 that, "The Covenant does not explicitly refer to a right to conscientious objection, but the Committee believes that such a right can be derived from article 18 [of the treaty], inasmuch as the obligation to use lethal force may seriously conflict with the freedom of conscience and the right to manifest one's religion or belief (para. 11).

This interpretation of the ICCPR has been reinforced by subsequent pronouncements by the UN Human Rights Commission and by international court judgements, including Westerman v The Netherlands, Yoon et al v The Republic of Korea, Yung v The Republic of Korea and Jeong et al v The Republic of Korea. All of these affirm that the right to freedom of thought, conscience and religion implies the right to conscientious objection. In UK domestic law, criminals with an element of financial complicity are treated as equally guilty as those who actually perpetrate the crime. It is, therefore, straightforward to understand why individuals might object to their financial assets being conscripted into paying for something that their conscience, supported by the law, will not allow them to take part in.

Whilst much progress has been made on the adoption of the conscientious objection to physical military service, there is still no legal route that allows conscientious objectors to undertake alternative financial service, perhaps in the form of redirecting taxes towards non-violent means of protecting national security.

This is despite decades, or in the case of certain religious groups, centuries of campaigning for a right to conscientious objection to military taxation (COMT). In 1755, the American Quaker John Woolman refused to pay taxes that were being levied for the war against the French. In 1846 the famous American writer, Henry David Thoreau, went to prison for refusing to pay for the war against Mexico. During the Vietnam War, it is estimated that as many as 20,000 Americans were refusing to pay their taxes on grounds of conscience. This was in addition to the 170,000 Americans who refused to fight in Vietnam.

Religious groups, in particular, cannot practice a non-violent faith without detaching themselves from the tax system entirely. This has led to individuals receiving jail sentences simply for practising financial pacifism – potentially a core element of their religious practice. This could be considered in the international legal system as the punitive treatment of conscientious objectors. This represents a violation of 'Freedom of thought, religion and conscience' under the UDHR.

This submission will examine conscientious objection to military taxation (COMT) in three stages: new developments, best practice and remaining challenges.

### **I) New Developments**

#### **I.I Background**

There have been several new developments from the British perspective. New military activity agreed by the UK Parliament to undertake bombing operations in Syria and the renewing of the Trident Nuclear deterrent has led to growing opposition to military spending in the UK.

This changing landscape has led to individuals manifesting their conscientious objection in the form of tax resistance; withholding all or part of their taxes as a protest against the conscription of their money into the

armed services. Tax resistance is damaging for public finances and for individuals who usually suffer severe legal ramifications.

### **I.2 Peace Tax Seven Left in Legal Limbo**

In April 2004 seven war tax resisters known as the [Peace Tax Seven](#) engaged a team of lawyers to act on their behalf in seeking a Judicial Review of the current laws which make conscientious objectors pay for military activity if they do their civic duty and pay their taxes.

The Seven wanted to seek court orders forcing the Treasury to establish a special fund or account so that their money could only be spent on peaceful purposes. Ms Sian Cwper said her Buddhist beliefs led her to object to military spending in any case but she had been spurred into the tax protest by Britain's involvement in the Iraq war.

The Seven decided to test this legal case because they felt that their rights of conscientious objection as not being recognised.

Their campaign of tax resistance highlighted the fact that there are still individuals in the United Kingdom that feel complicit in war through their contribution through the tax system and therefore seek an alternative method to pay tax that does not fund state violence.

The Peace Tax Seven's legal case began a process to recognise the ability to re-direct military taxes as simply another form of alternative service and an extension of an existing principle that applies to conscientious objectors.

Mr Justice Collins said: "**I am persuaded that if this matter is to be reconsidered it must be reconsidered by Strasbourg.**"

Despite only wishing to practice their pacifism, the Peace Tax Seven and other tax resisters like them are threatened with bailiffs, jail time and enormous legal costs - all for a tax bill they have the capacity to pay.

### **I.3 DSEI Protesters Acquitted**

In April 2016 a Judge ruled that there was 'Compelling evidence that arms were illegally being sold at the world's biggest arms fair' which took place at Defence and Security Equipment International (DSEI) Stratford's ExCel Centre in September 2015.

District Judge Angus Hamilton accepted the defendants' argument that they had tried to prevent greater crimes, such as genocide and torture, from occurring by blocking a road to stop tanks and other armoured vehicles from arriving at the exhibition centre.

This reinforces the 1996 judgement of the Hawk Four, a group of women found not guilty of criminal charges despite their admission that they did more than £1.5m worth of damage to a Hawk warplane.

This constitutes the basis for an argument that refusal to pay for military activities is likewise an attempt to prevent a greater crime.

### **I.4 UK Military Found Complicit in Rendition and Torture**

Government responsibility for alleged torture, rendition and illegal detention of jihadi suspects will finally be decided by the UK's highest court in a series of judgments that may define the extent of human rights protections overseas.

One of the six cases to be decided is that of the Libyan dissident Abdel Hakim Belhaj. UK Government's involvement in the rendition was confirmed after the collapse of the Gaddafi regime in 2011 when fax messages from the Head of MI6, Sir Mark Allen, were discovered in Tripoli that suggested a "joint penetration operations" be conducted by the Libyan Islamic Fighting Group, of which the exiled Belhaj was a member. Abdul-Hakim Belhaj was then kidnapped along with his pregnant wife, Fatima Boudchar, and rendered to Libya. Abdul-Hakim was tortured and imprisoned for 6 years.

Secret detention necessarily violates the rights to liberty and freedom from arbitrary detention guaranteed by Article 9 of the International Covenant on Civil and Political Rights. Other violations included right to be free from enforced disappearance, right to be free from torture or inhuman treatment and the right to a fair trial.

Rendition is a particularly worrying element of human rights abuse. It underlines the international nature of the problem – requiring consent from several government departments across multiple member states. This suggests not just one or two 'bad eggs' but a systemic violation of human rights across the world.

UK military involvement in war crimes is almost as old as the military itself. There are also several hundred cases pending with Iraq Historic Allegations Team and Operation Northmoor was set up in September 2016 to investigate war crimes committed by UK military personnel in Afghanistan.

Human Rights regarding conscientious objection are still relatively young, and in a world that is rapidly replacing human involvement in warfare with technology people are beginning to feel different about their involvement in war than when the first conscientious objector laws were passed in the UK 100 years ago.

The DSEI judgement may lead some individuals to view tax resistance as a valid means of preventing financial collusion in rendition and torture committed by UK armed services.

### **1.5 Legal Ambiguity for Conscientious objectors**

There is a legal ambiguity for people who seek CO status as civil disobedience appears to be permitted when seeking to prevent greater crimes occurring. An extension of this principle could be applied to financing the torture accepted by military leaders to inevitably occur in war.

If the UN were to accommodate conscientious objectors by supporting the principle of allowing them to make contributions to a fund prevented from financing violent activity it would prevent the bizarre and immoral act of the state punishing or imprisoning individuals for acting according to their conscience.

If the UDHR is to remain relevant in the modern context, it has to take into account that citizens are beginning to view military service in more complex ways than just fighting on the battlefield.

## **2. Best Practice**

### **2.1 A legal Framework**

In 2016 Ruth Cadbury MP, also a member of the Religious Society of Friends, a religious group which has a core testimony of not supporting war, tabled the [Income Tax \(Non-Military Expenditure\) Bill](#), or 'Taxes for Peace Bill' in the UK Parliament. The Bill explicitly calls for:

**"A Bill to give further effect to the international obligations of the United Kingdom in relation to freedom of thought, conscience and religion by enabling persons liable to income tax who object, out of personal conviction, to the expenditure of tax revenues on military activity to**

**direct that the relevant portion of the income tax for which they are liable to be spent instead on the prevention and peaceful resolution of conflicts; and for connected purposes.”**

This would, in effect, create the legal framework whereby conscientious objectors could pay their income taxes and not be financially conscripted into violence.

## **2.2 Conflict Prevention Payments as Alternative Service**

The UK Government is investing over £1 Billion into international conflict prevention programmes via the [Conflict Security and Stability Fund](#). If financial conscientious objectors contributed to national security under a form of alternative financial service towards development, diplomacy and mediation it could reduce social divisions emerging from those who fund military via income tax and those who choose to be conscientious objectors.

This would mean everyone would make a contribution to dealing with emerging threats to national security – just in different ways.

## **2.3 Establishing a Peace Tax Fund**

In the [United States the National Campaign for a Peace Tax Fund](#), a national non-profit organisation located in Washington, D.C., advocates for U.S. federal legislation that would enable conscientious objectors to war to have their federal income taxes directed to a special fund which would be used for non-military purposes alone.

The bill they seek to pass is called the Religious Freedom Peace Tax Fund Act, called H.R. 2377 and the preamble reads:

**“To affirm the religious freedom of taxpayers who are conscientiously opposed to participation in war, to provide that the income, estate, or gift tax payments of such taxpayers be used for non-military purposes, to create the Religious Freedom Peace Tax Fund to receive such tax payments, to improve revenue collection, and for other purposes.”**

Key to this legislation is the establishment of the non-military fund conscientious objectors can pay into. This would enable the reallocation of funds from military towards non-military activity.

## **2.4 Tax Analysis**

In the UK the Tax collection agency (Her Majesty's Revenue and Customs) now automatically calculates individual contributions to government departments through an [annual tax statement](#). This eliminates the ambiguity of individual financial contributions to military activity and makes it easier to calculate the amount that would be redirected to a non-military security fund.

## **3. Remaining Challenges**

### **3.1 Legal Precedent**

The legal recognition of financial conscientious objector status has yet to be recognised by any member state of the UN. Whilst campaigning continues in dozens of member states to see a COMT law pass, none

have yet succeeded.

### **3.2 Fungibility of Military Spending**

Even if a Peace Tax Bill were passed along the UK model proposed by Ruth Cadbury MP, there is the potential for the UK Government to reorganise finances so that, even if financial COs make no individual contribution, theoretically an additional payment could be assigned from other taxpayers.

Further work is required to come up with a financial framework that would ensure that COMT both reduces military spending, and increases peacebuilding spending, therefore, expressing the conscientious objection in a way that is not undermined by financial duplicity.

### **3.3 Ban on Tax Hypothecation**

Many member states place a ban on the hypothecation of taxation for any purpose. In reality, Governments that implement this rule, rarely honour it. We need, more broadly make governments more amenable to the idea that taxes can be hypothecated for beneficial purposes.

There are numerous international examples of taxation being hypothecated to positive effect - including the United States gasoline tax (used to pay for transport infrastructure) and healthcare payroll taxes in Germany.

In the 2015 autumn statement, the UK's former Chancellor of the Exchequer George Osborne enabled local authorities to hypothecate a specific element of council tax in order to meet health and social care commitments of local authorities.

Others examples of hypothecated taxation in the UK include proceeds from VAT on sanitary products which are re-directed towards charities focusing on female health and wellbeing. The UK has also recently implemented a tax on sugary soft drinks dubbed the 'Sugar Tax' pay for additional exercise classes in schools and a hypothecated tax on insurance premiums that would be used to pay for flood defences. Gift Aid is a form of personal hypothecation in which people may direct part of their tax liability to a specific charity.

Financial conscientious objection in the form envisioned by both the American and UK legislations currently tabled would be far easier to administer than the Gift Aid programme.

Hypothecating military taxes would be an effective mechanism for redirecting towards the beneficial aim of protecting the rights of conscientious objectors.

### **3.4 Mechanisation of the Armed Forces**

The Mechanisation of the Armed Forces means that conscientious objection to physical service is becoming less relevant every passing year. Already we've seen a situation whereby the number of personnel serving

in the military is reducing, whilst at the same time, military budgets are expanding.

We face the situation where individual physical involvement in war is minimal but a substantial financial cost is passed onto the working population. This is simply conscription by other means.