



# THE BROKEN RIFLE

Newsletter of War Resisters' International

No 62, September 2004, donation welcome

War is a crime against humanity. I am therefore determined not to support any kind of war, and to strive for the removal of all causes of war.  
**WRI declaration, 1921**

## Resisting Military Taxation

### War Resisters' International and War Tax Resistance

In September 2001, shortly after the attacks on the World Trade Center and the Pentagon, the WRI Council issued its "Say No!" statement, urging "all those who pay tax: demand that your taxes are used for peace, withhold the proportion of tax used for war, **Say No!**" Back from the meeting the then WRI staff decided to practice what WRI was calling for, and asked the WRI Executive (as employers) to withhold the proportion of their income tax used to fund war. This was implemented from January 2002 on – and continues until today.

In a letter to the Inland Revenue WRI's staff explained why they had to take this action: "But the legal argument is only one part. More important to us are ethical issues: We stand in the tradition of War Resisters' International's founding statement: "War is a crime against humanity. I am therefore determined not to support any kind of war, and to strive for the removal of all causes of war."

Paying the proportion of tax which is used to fund war would effectively constitute a support to war, and contradicts our ethical convictions.

We – the staff of War Resisters' International – come from different parts of the world: Chile, Germany, and Belgium. We come from different traditions of nonviolent resistance to war and human rights violations, and refusing to pay the portion of tax used to fund war is an important aspect of putting our ethical convictions into practice. In doing so, we follow the tradition of important nonviolent theoreticians and activists: Etienne de la Boetie, Henry David

Thoreau, Tolstoy, Bart de Ligt, Mohandas K. Gandhi."

This was – unfortunately – basically the end of the debate with the Inland Revenue. Taken to court in 2003 and again in 2004, the courts too did not really enter into the debate on the legality and legitimacy of WRI's tax refusal – a sign that the debate of tax resistance as a human right similar to conscientious objection is still at a very early stage (see Derek Brett's article).

WRI continues to withhold a part of its taxes – and sees this as an important part to act according to its own declaration – not to support any kind of war.

Andreas Speck is WRI's office coordinator



WRI's war taxes on the wall

Photo: Andreas Speck

### Tax Refusal in the Context of Human Rights

Without tax refusal, we might have no codified human rights today. The cry "No taxation without representation!" ignited the American Revolution, transforming the ideas of Paine and Rousseau from philosophical abstractions to principles of government.

Modern war tax resisters however claim no general human right to withhold taxes, just a specific application of the freedom of thought, conscience and religion enunciated in the Universal Declaration of Human Rights and reiterated in the European Covenant on Human Rights, Article 9, and the International Covenant of Civil and

Political Rights, Article 18

In its definitive interpretation of Article 18, "General Comment 22", the Human Rights Committee which oversees the implementation of the International Covenant said in 1993: "Many individuals have claimed the right to refuse to perform military service (conscientious objection) on the basis that

such right derives from their freedoms under article 18... the Committee believes that such a right can be derived from article 18, inasmuch as the obligation to use lethal force may seriously conflict with the freedom of conscience and the right to manifest one's

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### Editorial

Welcome to issue 62 of *The Broken Rifle* on war tax resistance. While war tax resistance is not the main focus of WRI's work, it certainly is an issue WRI groups have been involved with for a very long time. Henry David Thoreau's classical text *On Civil Disobedience*, written in 1849, is centred around Thoreau's own refusal to pay war tax, for which he spent one day in prison. This form of conscientious objection to military taxation can take different forms, as the different articles in this issue show – a debate of *total objection* or legal recognition and alternative "taxation" can be identified, very similar to the debate on total objection or substitute service.

Since January 2002, War Resisters' International itself withholds a portion of WRI staff's income tax, and thus practices tax resistance. As a result, WRI has been taken to court twice, and has been visited by tax collectors twice, who took cash equivalent to the outstanding tax. This issue of *The Broken Rifle* also explains WRI's reasons for withholding tax. We hope that other peace organisations – especially WRI affiliates – might follow this example, and in doing so might further the debate on conscientious objection to military taxation. If this should lead to legal recognition, or is mainly seen as an antimilitarist action is for you to decide.

Andreas Speck  
WRI Office Coordinator

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# Spanish war tax resistance to military spending

## The Broken Rifle

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## The Broken Rifle in other languages

The Broken Rifle is published regularly in English, Spanish, German, and French. You can order paper copies in the language of your choice by contacting the WRI office in London. You can also download a PDF file from the WRI website as soon as it becomes available. Feel free to make your own copies. WRI relies on volunteers for translations of *The Broken Rifle* and other materials. If you want to offer your help with translations, please contact the WRI office. Translators are always urgently needed! Thank you.

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While the new Spanish government has withdrawn troops from Iraq, Spanish troops remain in Afghanistan and on hand for further interventions. Weapons factories; the traffic in arms; the distortion of scientific research ... There is no underlying change. Yet if it seems that our protests are ignored, more than we imagine we have in our own hands the possibility to counter the pervasive influence of militarism.

We claim that "peace is our affair" and demand the right to construct, through our civil disobedience, a demilitarised and participatory society, capable of handling its conflicts without resorting to violence. Such a transformation will take many forms of action: insumisión (total resistance to both military and civilian conscription), Education for Peace, dismantling the military machine, research and protest about the manufacture and sale of arms, research into military spending, the preparation of alternative methods to defend what we value, and – contributing one more grain of sand – tax resistance to military spending.

## The war tax resistance in Spain is:

**Active.** We are not resigned to passive laments, hoping that other people will lead the social transformation to which we aspire. We will not delegate our capacity for action to any party or representative.

**Collective.** This campaign is carried out by many people who in different ways are in the same process of disobedience to all social militarisation, be it in the barracks, the school, the workplace, etc. Rather than being a pri-

vate concern in our own name, we are a collective movement finding its own strength in building from ...

**Public.** We want to be heard. A society without voice is easy to manipulate. Our disobedience takes place in the settings of everyday life – family, work, free time, with our form of consumption or non-consumption; with each small daily gesture we are making it clear that we do not agree with how our taxes are used. Pursuing such an attitude has a pedagogical and multiplicatory effect among the people we know.

**Nonviolent,** part of an ethic that is concerned with both ends and means. We do not see "the other" as our enemy. We believe that we strengthen ourselves every time we handle a conflict positively.

**Political.** We seek the abolition of armies and all the measures that benefit social militarisation. We are guided by the political principles of justice and solidarity that ought to regulate social institutions.

When we fill in our tax declaration forms, we adjust the final amount due to the state to remove the percentage budgeted for military spending. Then we handwrite a PS to the printed form: "For war tax resistance ... euros", putting in the amount we have withheld and sent to an alternative project. This project might be one we recommend state-wide, and so the money is sent to the central account, or it might be something chosen by objectors who send their money direct to one of the NGOs promoting war tax resistance to fund their own projects. The tax collection authorities usually take no action, although they do have the power to withdraw

money directly from someone's bank account. The point of our action is to construct a critical attitude towards social militarisation.

The state-wide campaign of war tax resistance has been carried out for 20 years. At first, the alternative projects were mainly social support. However, it is relatively easy to fund the construction of a well, a hospital or library, whereas it is more difficult to raise funds for the activities of a group that aims to end the militarisation of its own country. Therefore we switched to supporting groups who defined their objectives in an antimilitarist framework. Thus we have come to know objectors and pacifists in Paraguay, Guatemala, Turkey, Colombia, Women in Black in Belgrade, the Soldiers' Mothers of Saint Petersburg, groups in Israel and Palestine. Within the Spanish state, we have cooperated with campaigns against the militarisation of schools, against firing ranges, and against the militarisation and unjust trading practices of the European Union. Currently we are in the process of getting to know groups working with nonviolent strategies for democracy in Zimbabwe. We have consistently cooperated with Peace Brigades International and have cooperated with specific projects of War Resisters' International, including 15 May actions and the Balkan Peace Team.

Our contact with the groups we support goes much further than simply sending money diverted by tax resisters. We learn about each other's situation, strategies, methodology; we debate and exchange ideas, we support and – if the situation permits – visit each

other. In many cases we have built a relationship of friendship and cooperation difficult to forget.

We are looking at other ways of campaigning against how militarism is financed. Increasingly the government is trying to deduct tax at source and to phase out the personal tax declaration form, while it collects significant sums from indirect taxes such as VAT. Also we want to address the role of banks in financing the arms industry and spreading discriminatory values.

In contrast to many groups elsewhere, the Objeción Fiscal groups of Alternative Antimilitarista – Movimiento de Objeción de Conciencia (aa-moc) in the Spanish state do not favour legislation for "peace taxes". We would see this as primarily an expansion of the existing provision for making tax-deductible donations to charities. In view of experience of legislation for conscientious objection to military service, we believe that such laws operate to suit those who enact them. When our ultimate aim is complete demilitarisation, we cannot resign ourselves to a law that merely allows individual objection. For us, the act of objection is as much a matter of politics as of conscience.

Last year the results of our annual campaign were by far the best in our history. The alternative project was based in work for peace in Israel and Palestine, and in our central account we received more than 48,000 euros (compared with 31,000 in 2002). This is an open path along which many more people may travel.

*Yolanda* is an activist with Objecion Fiscal.

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religion or belief...."

If conscientious objection to military service can be derived from Article 18, why not conscientious objection to military taxation? The two have sometimes been directly connected; in Switzerland, tax refusal has focussed on the military tax imposed on all men (including COs) excused from serving. In some countries one can pay a proxy or simply buy cer-

tification of having completed military service; thus, crudely, the rich pay while the poor give their bodies in their country's service. But doesn't that in effect happen too in countries with all-volunteer armies? In "Fahrenheit 911" Michael Moore challenges members of Congress to volunteer their own sons for military service like the unemployed youth of his home town – a theme echoed in the campaign over the death in Iraq of Scottish soldier Gordon Gentle.

And of course (except in Israel) conscientious objection to military taxation has usually been the only sort available to women. Sadly, the Human Rights Committee itself has not yet accepted the analogy. In the early 1990s it declared inadmissible "communications" from citizens of Canada, the Netherlands and Germany who contested being forced to pay military taxes, stating "Refusal to pay taxes for reasons of conscience clearly falls outside the scope of protection of Article 18". However, no case has forced the Committee to re-examine the issue in the light of its own General Comment, which includes: "Article 18 is not limited... to religions and beliefs with institutional characteristics or practices analogous to those of traditional religions." and "Article 18.3 ("Freedom to manifest one's religion or beliefs may be subject only to such limits as are prescribed by law and are necessary to protect public safety, order, health, or morals or the fundamental rights and freedoms of others")... "is to be strictly interpreted: restrictions are not allowed on grounds not specified there, even if they would be allowed as restrictions to other rights protected in the Covenant, such as national security. Limitations may be applied only for those purposes for which they were prescribed and must be directly related and proportionate to the specific need on which they are predicated." Crucial concepts are "manifesting" religion or belief, and "proportion-

ality". Is tax resistance by a "peace church" member or a humanist pacifist a manifestation of belief any less fundamental than, say, the dietary restrictions of a "traditional religion"? And what is the overriding public interest in denying it? This argument is also central to the case now being brought under the British "Human Rights Act" which incorporates the European Convention's provisions in domestic law; although the UK has not accepted the right of individual petition under the International Covenant, British cases had previously joined those brought, unsuccessfully, before the European Court of Human Rights. To be able to challenge or disobey a law which breaches one's human rights is the ultimate safety-net. Rights are best guaranteed by laws which recognise and protect them – the objective of peace tax movements world-wide. Meanwhile, the actions of individuals (and supportive employers like WRI), who, with nothing to gain personally, willingly suffer the costs and consequences of apparently futile resistance to the authority of the state, are essential testimony to the reality and depth of the issues of conscience and belief involved.

*Derek Brett* is the UN representative of Conscience and Peace Tax International (CPTI). This article was written in a personal capacity, and does not reflect the opinion of CPTI. Check out <http://www.cpti.ws/> for contacts in different countries.

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