



**Economic and Social
Council**

Distr.
GENERAL

E/CN.4/Sub.2/2005/NGO/14
8 July 2005

ENGLISH ONLY

COMMISSION ON HUMAN RIGHTS
Sub-Commission on the Promotion
and Protection of Human Rights
Fifty-seventh session
Item 6 (c) of the provisional agenda

**SPECIFIC HUMAN RIGHTS ISSUES: NEW PRIORITIES, IN PARTICULAR
TERRORISM AND COUNTER-TERRORISM**

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

The Secretary-General has received the following written statement which is circulated in accordance with Economic and Social Council resolution 1996/31.

[1 July 2005]

* This written statement is issued, unedited, in the language(s) received from the submitting non-governmental organization(s).

Conscientious Objection to Military Service has a long history and is now recognised by the United Nations. Conscientious Objection to paying taxes for military purposes is not yet recognised. However, the two are not as distinct as might appear on the surface. In many countries, it is possible in one way or another to substitute a payment for physical military service, as is emerging from global research into military recruitment legislation and practice currently being undertaken by CPTI, supported by a grant from the Joseph Rowntree Charitable Trust.

In its simplest form, those required to perform military service are chosen by lot, but it is accepted that one can pay a substitute to perform military service on one's behalf. At this point it is obvious that one is performing military service by proxy, which is hard, if not impossible, to reconcile with a conscientious objection. From this can develop a system where one pays the recruiting agency rather than the substitute; elsewhere one discovers that expatriates can pay to be excused the requirement, or even that there is a specific tax levied upon those who, for whatever reason, do not perform military service; as the system becomes more impersonal, it becomes easier to ignore that the effect is essentially the same. All these legitimate methods are in addition to the financial trade-offs which can take place where it is not the individual but the community which is asked to supply a quota of recruits, and to the widespread tales of blatant corruption, for example the sale by officials of falsified certificates of satisfactory completion of military service, or the alleged manipulation of balloting procedures.

But what happens in a society which has abolished compulsory military service? In fact, the majority of the world's population go through life never being *required* by the state to bear arms - women, in particular, very rarely come under this obligation. Almost everyone, however, at one stage or another is liable to taxation, and almost all governments use a portion of their revenues on military expenditures. Throughout history there have been citizens who have felt that to contribute in this way to a system which relies upon the preparedness to use lethal force is inconsistent with their religious or ethical convictions - and sometimes specific groups (indigenous people, or members of "peace churches") have been excused the taxation concerned.

In recent years citizens in at least twenty countries have identified themselves either as conscientious objectors to the payment of tax for military purposes, or as "war tax resisters". Some of these have made a deliberate choice to minimise their income so that they are not liable to tax. Others have availed themselves of opportunities to reduce their tax liability, for instance through large charitable donations. Still others have felt impelled by their convictions to defy the tax laws as they stand by denying to the revenue authorities either a token amount or the entire proportion of their tax bill which they consider goes to military expenditure. It must be emphasised that whatever strategy is adopted, the objector has nothing to gain. All methods involve personal financial sacrifice; challenging the existing law can entail unpleasant court proceedings, the seizure of property, and has been known to lead to imprisonment. Yet there is no realistic short term prospect of success. The powers of the state make it impossible that monies can be withheld indefinitely. Many objectors find themselves ultimately paying more, with interest and fines added to the amount originally assessed; indeed many find themselves paying twice over, having voluntarily paid the disputed monies to an alternative cause.

Those citizens who find themselves in conflict with the law on this issue do so with reluctance. Together with many others who on principle refuse to break the law, they

would prefer to find lawful means of expressing their conviction that contributing to military expenditure is immoral. Both judicial challenges and legislative proposals have been used; "Peace Tax" Bills have been brought forward hitherto without success, in Australia, Belgium, Canada, Germany, Italy the Netherlands, Norway, the UK, and the USA.

There can be no doubt that conscientious objection to the paying of taxes for military purposes is a manifestation of the same fundamental moral and ethical principle as is conscientious objection to military service and can be similarly derived from Article 18 of the International Covenant on Civil and Political Rights. Because it is less direct in nature, however, to accommodate it raises complicated issues. Principles for the recognition of the right to Conscientious Objection to military service have been elaborated by the Commission on Human Rights in Resolution 1998/77 and have been reinforced in subsequent biennial Resolutions. With a view to developing equivalent international standards for the recognition of the right to Conscientious Objection to taxation for military purposes, Conscience and Peace Tax International now calls upon the Sub-Commission, under the heading of "new priorities" to undertake a study of the philosophical, legal and practical issues involved. In this context, the various Bills which have already appeared would have to be analysed but a broader cross-cultural review would also be necessary.

The nature of military expenditure, and how it is to be measured, would have to be carefully defined. How comparable are the "defence" budgets of different States? To what extent would all the expenditures included in them be unacceptable to conscientious objectors? What about disaster relief, say, or the support of the dependents of soldiers (including conscripts) who had been killed on active service? Similarly, the different revenue and taxation systems would have to be analysed. Which taxes should and could be covered? Which revenues would it be impracticable or undesirable to attribute to individual taxpayers? What are the implications; and do these vary from State to State?

The nature of the patterns of thought, conscience or belief involved would have to be considered in some depth. How clearly can such convictions be distinguished from strongly-held opinions on other controversial issues, so as to counter the "thin end of the wedge" argument - the fear that a "concession" made in this respect would open the entire field of public expenditure to "earmarking" on the part of taxpayers based on their individual priorities? What mechanisms are appropriate for ascertaining whether an individual does indeed qualify as holding appropriate beliefs? And what measures would be necessary to satisfy the consciences of such individuals, who are in any case not a homogenous group? To what extent is a public acknowledgment of the conscientious objection a necessary and sufficient response; to what extent is precise financial accounting called for? Of course States can be more readily reconciled to the necessary measures by the reflection that revenues are "fungible"; that monies which are not allocated to the desired military expenditures from one source can be readily found from another. On the other hand there can be little doubt that such fungibility is what appeals least to objectors. Would the knowledge that a due proportion of their individual taxes had been diverted to non-military expenditures be adequate, or would logic insist that the residue was going into the same "pool" from which all expenditure, including on the military, was being found, and that therefore objectors must be assured that *none* of the tax which they personally had paid had been used for military expenditure?

A frequent argument of governments is that tax revenues cannot be “hypothecated” to particular expenditures; that the revenue raising and expenditure sides of the budgetary process must be kept separate. This argument would have to be examined in detail, including the extent to which this principle has already been eroded in practice, for instance when the taxation bearing on particular activities (eg smoking, motoring) is largely justified in terms of the public expenditure directly incurred as a result. In fact there exist two alternative models whose merits and demerits would have to be considered. On the one hand is “positive” hypothecation into a specific fund, which may or may not be earmarked for an appropriate cause (non-violent conflict resolution, civilian public service, disaster relief), on the other “negative” hypothecation, the specification simply that the monies concerned may not be used for military expenditure.

Finally, it is not to be supposed that the right of conscientious objection to taxation for military purposes would on its own lead directly to a reduction in the level of military expenditure. Were it to be found on a scale to do so it is inconceivable that it would not be accompanied by pressure to that end through the political system. Democracy is not threatened. But what if there was movement in this direction? What practical measures would be necessary to enable recalculation or review of the arrangements to take account of changes over time?

- - - - -