



**Economic and Social
Council**

Distr.
GENERAL

E/CN.4/2003/NGO/24
19 February 2003

ENGLISH AND SPANISH ONLY

COMMISSION ON HUMAN RIGHTS
Fifty-ninth session
Item 11(g) of the provisional agenda

CIVIL AND POLITICAL RIGHTS, INCLUDING THE QUESTIONS OF:
CONSCIENTIOUS OBJECTION TO MILITARY SERVICE

Written statement* submitted by Conscience and Peace Tax International (CPTI),
a non-governmental organization 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.

[28 January 2003]

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

Conscientious Objection to Military Taxation

Conscience and Peace Tax International (CPTI) is the international NGO representing a growing number of national movements which:

- a) uphold the right of conscientious objectors to refrain from contributing to military expenditures through taxation, and
- b) promote the creation of mechanisms whereby conscientious objectors might divert the appropriate portion of their tax contribution to nonmilitary, peace-building purposes.

We welcome the recognition by the Commission on Human Rights, in resolution 1989/59, that conscientious objection to military service is a legitimate exercise of the freedom of thought, conscience and religion, and the reaffirmation and development of this principle in resolutions 1993/84, 1995/83, 1998/77, 2000/34 and 2002/45.

We are pleased to note that an increasing number of states now apply legislation allowing "conscientious objectors to military service" to serve the national and international community in unarmed, non-military alternative service. This enables them to fulfill their civic duty, without obliging them to live and act in a manner which compromises their deep-seated religious or moral principles. Moreover, the alternative service not infrequently includes work for the defense and protection of the many human rights that this Commission addresses.

However, we would argue that the moral objection to participation in war is not assuaged if one is required to pay for others to do what oneself in conscience cannot do. We believe that the conscientious objection to military TAXATION is no less valid than the conscientious objection to military SERVICE, and is its logical concomitant.

To punish those who, on grounds of conscience, withhold taxes for the military is, we maintain, to penalize a legitimate expression of their freedom of thought, conscience and religion. Thus it is contrary to the International Covenant on Civil and Political Rights.

This should not be understood as a negative right. CPTI would bring you a vision held by many people all over the world. We see a future in which governments, which exist by the people and for the people, gather taxes from their people to create a culture of peace, free from the scourge of war.

All over the world, individuals who, because of conscience, cannot serve in the military or pay for the military already work in diverse ways for peace, and give generously of their resources to create a culture of peace. Much more could be accomplished beyond these initiatives through partnerships between international organizations, states and nongovernmental efforts to create a culture of peace.

Our 9th International Conference was held last September, near Berlin. We heard reports from numerous countries about their efforts to introduce legislation toward this vision. The number of legislators that support this vision is growing. The number

of religious leaders and institutions that support this vision is growing.

At the conference we heard testimony from conscientious objectors who have acted upon their religious beliefs and their conscience with regard to military taxes. Some deliberately choose poverty so as to live below the taxable level. Some publicly redirect their taxes to peaceful purposes. Some place their taxes aside in escrow - in trust for their government - until their government will agree to accommodate their religious or ethical convictions by allocating their taxes for non-military purposes. These acts of conscience have led to fines, seizure of homes and cars, and sometimes even imprisonment. Still their exercise of conscience persists because they know it is the right thing to do.

Many more states in today's world have compulsory taxation for military purposes than have compulsory military service. As things stand, persons whose fundamental religious, moral, or ethical beliefs are incompatible with such expenditures are generally faced with the choice between disobeying the dictates of their conscience or disobeying the law of the land.

We hope over the coming years to work with the Commission and the other organs of the United Nations, and with the member states, to develop models of alternative "peace tax" programs, and linked systems of tax accounting, thereby enabling conscientious objectors to military taxation to discharge their civic obligations by making no less full and valuable a contribution than, under best current practice, do conscientious objectors to military service.
