

12th International Conference on War Tax Resistance and Peace Tax Campaigns

5 – 7 September, 2008
University of Manchester, UK



TAXES FOR PEACE NOT WAR

Organised by
conscience THE PEACE TAX CAMPAIGN, UK

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12th INTERNATIONAL CONFERENCE on WAR TAX RESISTANCE and PEACE TAX CAMPAIGNS



Introduction

This 12th International Conference on War Tax Resistance and Peace Tax Campaigns was hosted by **conscience** The Peace Tax Campaign (UK) and delegates were warmly welcomed by **conscience**. Given the very high cost of hiring venues for conferences in the UK, the conference committee did well to find an affordable venue in very pleasant surroundings at Ashburne Hall, University of Manchester.



Ashburne Hall

Paul Sheldon

The programme and what we were trying to achieve

The conference committee listened to the requests from past delegates, who called for the conference to develop the work of previous conferences, by allowing more time for discussion and looking for ways forward in our campaigns. So the committee endeavoured to make a programme which strikes out in a new direction. More discussion based than informing; encompassing the many different experiences around the world of the relationship between conscientious objection and the money which governments levy from us to pay for their warmongering; seeking the relationship between the different approaches we use to confront the state's barbaric methods of dealing with conflict; building stronger bonds between our diverse campaigns.

Planning through the forum

To encourage pre-participation we put a forum on the conference website. A few delegates contributed to this and it was influential in the planning which followed. Although the forum was not a great success in terms of its use, I am convinced that it is a way forward for us to share ideas and encourage each other. The forum is still functioning and will do until October 2009, after which we may move it to a permanent site. I urge you to investigate the forum and to contribute postings. If you need an invitation to login, please email info@peacetax2008.org.uk. We need to start using this technology to our advantage.

Conference delegates



Joshi Kanhaiya Prasad's welcome banner

Friedrich Heilmann

We welcomed 55 delegates from 15 countries. 30 made the trip from abroad, including, for the first time, one from Ukraine, and for a second time, delegates from Colombia and Japan.

Judging from the comments received (to be found at the end of this report), delegates all found the conference useful, enjoyable and a success.

Among the suggestions for improvement were:

- Keep the country presentations short - 5 minutes was suggested - and allow more time for questions to each presenter.
- Provide better facilities for interpretation (costly but perhaps necessary)
- The discussion format was welcome but perhaps these could more structured and prepared.
- Should we put on a public demonstration at some point in the conference?
- Numerous practical considerations like making the names on name-tags bigger.

All these points have been noted and will be included in the dossier for future organisers.

Keynote speech

Paul Rogers gave an excellent speech, outlining an alternative approach to conflict, fit for the 21st century. Entitled Towards Sustainable Security, Paul's talk made the connection between justice for third world, environmental degradation and war. To find peace we need to address all those issues as well. You will find an appraisal of his speech in the report and a recording of it on the accompanying DVD.

What we all did

The workshop reports revealed to me just how much had been achieved at the conference. Participants will now be able to see what went on in the other three-quarters of the conference! We had two sets of four workshop sessions which concentrated on specific topics. The full reports are later in this report, but essentially they discussed:

- 1 **Taxes for Peace not War** - asking what scope there is for running a campaign to gain wider public support, concentrating on relieving the victims of war rather than (what is often perceived as) salving our personal consciences.
- 2 **Effective Nonviolent Direct Action** - different countries have different tax and legal liabilities, how can we most effectively challenge these systems and support war tax resisters?
- 3 **Changing the Way Governments Think** - getting to the seat of government to directly negotiate better, sustainable ways of resolving conflict and maintaining human security.
- 4 **Judicial Routes** - discussed national and international ways of challenging the system through the law courts.
Can you help Conscience and Peace Tax International (CPTI) gather information about tax cases in your country? CPTI Legal Committee want to compile an online archive of all case histories worldwide to help future international legal action and War Tax Resisters who are fighting legal cases.
- 5 **Attracting Young People** - not necessarily students, 30 to 40 year olds also badly needed. Can we use the Internet, change the emphasis of our campaigns to 'better ways of dealing with conflict' or just make it more fun!
- 6 **Comparison of Different Tax Structures** - understanding the different tax structures in the different countries is key to knowing how to challenge them. It is also helpful to the international campaign to know what these differences are.
- 7 **Personal Testimonies of Conscience** - a movement in America to encourage individuals to write a 'Statement of Conscience' as a personal clarification of their beliefs. At a later date this could be proof of their sincerity to a 'conscientious objection to taxes' tribunal or board. Collected together under a Quaker Yearly Meeting or a peace library, they would form a volume of testimony to present to national or international courts and law makers. Have you written your personal testimony yet?
- 8 **Lawful Tax Revolt** - there are many international laws and protocols which outlaw war. In principle it is illegal to conduct, aid or abet war. How can we use these instruments to challenge the state's use of war?



Workshop session

Friedrich Heilmann

There were four discussion groups which were arranged so that a balanced mix of participants from each of the first four workshops were in each group. This enabled further development of the workshop topics and interaction between them. They were looking at differences and common ground between war tax resisters and peace tax campaigners.

They also discussed working together across national boundaries. A wealth of suggestions for collective and international actions arose from these discussions. There were many calls for CPTI to take a more active role in co-ordinating international action in future.

Thank you to all delegates for taking part and making this conference a success. The next conference, in 2010 will be in Sweden, hosted by Skattebetalare för fred and The Peace Tax Alliance of Norway.

*Introduction by Robin Brookes
Peace Tax Seven & Conscience
October 2008*



Conference organisers: Paula Hollings and Robin Brookes *Ed Hedemann*

In Memorium

Since the last conference we have lost two tireless workers for taxes for peace. First, Marion Franz who finally lost her struggle with cancer and died on 17th November 2006.

I never knew Marion, but I have read her books and heard the tales. She was clearly a whirlwind. She lobbied Congress tenaciously, energetically, but with compassion. She was the first director of the National Campaign for a Peace Tax Fund, a constant presence at this conference and a founder of Conscience and Peace Tax International. I am sorry I never met her and I know that many of you here did and will miss her now.

Then our friend John Randall died at his home in New York on April 29th this year. John was on the board of NCPTF and the UN representative of CPTI in New York. He was the creator of CPTI's website, a trustee of New York Yearly Meeting's escrow account. On top of all this he and his wife Nana founded and ran a Montessori school in Ghana. We on the board of CPTI miss his dependable nature and his warm humour. I know many of you will be sad that he is no longer with us.

Robin Brookes

Participation in International War Tax Resistance & Peace Tax Campaigns Conferences

	1 st	2 nd	3 rd	4 th	5 th	6 th	7 th	8 th	9 th	10 th	11 th	12 th
	1986	1988	1990	1992	1994	1996	1998	2000	2002	2004	2006	2008
Country	Germany	Netherlands	Italy	Belgium	Spain	UK	India	USA	Germany	Belgium	Germany	UK
Argentina	-	-	1	-	-	-	-	-	-	-	-	-
Australia	1	1	1	-	-	-	-	-	-	-	-	-
Bangladesh	-	-	-	-	-	-	2	-	1	-	-	-
Belgium	3	3	2	8*	3	4	4	2	3	10*	4	4
Canada	1	-	-	1	2	1	-	2	2	4	1	2
Columbia	-	-	-	-	-	-	-	-	-	1	-	1
Denmark	-	1	3	1	1	1	-	-	1	1	1	1
France	2	-	3	-	-	2	-	-	-	-	-	-
Germany	49*	11	4	11	6	5	4	5	60*	29	34*	7
Ghana	-	-	-	-	-	-	-	-	1	1	1	-
Guatemala	-	-	-	-	-	-	-	1	-	-	-	-
Honduras	-	-	-	1	-	1	-	1	-	-	-	-
India	-	-	1	1	-	1	33*	2	1	1	1	-
Italy	-	2	59*	4	4	4	6	1	1	-	1	1
Japan	1	1	-	-	-	-	-	2	-	-	-	1
Luxemburg	2	1	-	1	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-	1	-	1	1
Netherlands	7	16*	5	10	5	4	3	3	7	5	3	-
Nigeria	-	-	-	-	-	-	-	1	-	-	-	-
Norway	-	1	1	-	1	1	1	1	2	2	1	2
Palestine	-	-	-	-	1	2	-	-	-	-	-	-
Russia	-	-	-	-	-	1	-	1	-	-	-	-
Spain	2	2	-	4	24*	1	-	1	1	1	1	1
Sweden	-	1	1	1	2	1	1	-	-	-	-	1
Switzerland	2	1	-	-	-	-	-	-	1	1	1	1
UK	6	10	5	12	6	40*	2	6	6	3	4	25*
Ukraine	-	-	-	-	-	-	-	-	-	-	-	1
USA	11	8	7	7	7	6	6	95*	6	14	6	7
TOTAL Participants	87	59	97	62	62	75	62	124	96	73	60	55
TOTAL from overseas	38	43	34	54	38	35	29	29	36	63	26	30
TOTAL from host country	49	16	59	8	24	40	33	95	60	10	34	25
TOTAL countries	12	14	13	12	12	16	10	15	15	12	15	15

* denotes host country that year

Note: Participants living abroad are listed in their country of residence, not country of nationality

12th INTERNATIONAL CONFERENCE on WAR TAX RESISTANCE and PEACE TAX CAMPAIGNS



Programme

Friday 5th September, 2008

3 - 6pm **Arrival, tea and registration**

6pm *dinner*

7.30pm Opening introduction - Robin Brookes

7.45pm Simon Heywood from Peace Tax Seven (UK), and Dan Jenkins from National Campaign for a Peace Tax Fund (USA) talk about their legal cases, and Gertie Brammer (Germany) will report on Netzwerk Friedenssteuer's new High Court appeal

8.30pm Reports from UK: Conscience the Peace Tax Campaign – Nick Wilson; Peace and Security Liaison Group (PSLG) – Sarah Graham-Brown

8.50pm Reports from the USA: National War Tax Resistance Co-ordinating Committee (NWTRCC) – Ruth Benn; National Campaign for a Peace Tax Fund (NCPTF) – David Bassett

9.15pm *retire for the evening or:*

`Jargon Busting' session for delegates less familiar with terms used and the history of war tax resistance and peace tax campaigns – Bill Glassmire and Robin Brookes

Saturday 6th September

7.30 - 8am Quaker Meeting or Silent Meditation (optional)

8am *breakfast*

9am 10 minute reports from national bodies:

- Netzwerk Friedensteuer (Germany) – Friedrich Heilmann
- Aktie Vredesbelasting (VRAK: Belgium) – Jan Hellebaut
- Conscientious Objection to Military Taxes (COMIT: Japan) – Yoshiko Tanaka
- Skattebetalare för fred (Swedish Peace Tax Payers Campaign) – Anton Leifsen-Thal
- Espergærde Gymnasium Model United Nations (Danish Peace Tax Fund) - Jannik Augsberg
- Accion Colectiva de Objetores y Objektoras de Conciencia (ACOOOC: Collective Action of Conscientious Objectors, Colombia) – Julian Ovalle
- War Resisters International – Andreas Speck

10.30am *coffee*

11am Talk by **Professor Paul Rogers** of Bradford University Peace Studies Department:
`Towards Sustainable Security: looking ahead to how we can construct a sustainable system of security in the 21st century'

1pm *lunch*

- 2.30pm Workshop sessions - **Approaches** - choose one from:
- 1) **Taxes for Peace Not War** - maximizing our support through campaign strategy – Nick Wilson
 - 2) **Effective Nonviolent Direct Action** - how war tax resistance, its consequences, and support of resisters varies among countries – Ed Hedemann
 - 3) **Changing the way governments think** - PSLG and other approaches – Sarah Graham-Brown
 - 4) **Judicial routes** - international possibilities, Conscience & Peace Tax International Legal Committee – Derek Brett

4pm *tea*

- 4.30pm Divide into four new groups to discuss:
- 1) War tax resisters and peace tax campaigns: How do the legislative and resistance approaches differ? What is their common ground?
 - 2) How can we work together across international boundaries?
- Groups chaired by: David Bassett, Ruth Benn, Bill Glassmire, Simon Heywood

6pm *dinner*

7.30pm Party, with surprise entertainment from participants!

Sunday 7th September

7.30 – 8am Quaker Meeting or Silent Meditation (optional)

8am *breakfast*

9am Conscience and Peace Tax International (CPTI) General Assembly

11am *coffee*

11.30 am Workshop sessions - **Methods** – choose one from:

- 1) **Attracting young people to the campaign** – Simon Heywood
- 2) **Comparison of different tax structures** and how to challenge them - Dan Jenkins
- 3) **Collecting personal testimonies** - Statements of Conscience, World Court Project style collection of statements – Naomi Paz Greenberg
- 4) **War law, war crimes & lawful tax revolt** – Chris Coverdale

1pm **conference closing ceremony**

1.15pm *lunch*

2.30pm Further discussion (for those who don't have a train/plane to catch) on:
How to cultivate a society ready to accept the changes we are calling for?
- Chaired by Chris Coverdale

4 pm **finish**

Mon 8th to Thurs 11th September: Derek Brett's 'Foxing Tour' (optional)

A tour through North-West England, Cumbrian homeland of George Fox, 17th century founder of the Quakers.

Summary of Paul Rogers' Keynote Speech: 'Towards a Sustainable Security'



Paul Rogers

Ed Hedemann

Paul started his talk by outlining the state of global peace and security today and what led to that. The strong calls to rearm and strengthen the USA in the 1980s. The Regan years which he described as the most dangerous period of the Cold War apart from the Cuban missile crisis. The emergence of the neo-conservatives with their 'Project for a New American Century and their opportunity with George W Bush to influence foreign policy. Culminating in the 9/11 atrocity which brought on the 'War on Terror' in response - the hawks could do what they wanted. Bush declared America's right to pre-empt future conflicts.

America bombed Afghanistan rather than invade (as Al Qaida would probably have wanted). Aid was not delivered to the Afghans resulting in their increasing disillusion with the West. He summed up this part by saying the West responded to 9/11 with old thinking which does not work. We have to radically change our leaders' thinking about how to tackle conflict, but ironically we have an opportunity to do so now Iraq and Afghanistan have proved to be such a disaster. What we do in the **next 5 to 10 years** to change this will determine what will happen in the next 10 to 30 years. The timing is crucial!

He then outlined the main factors which are shaping the future of global security and which should be addressed.

The first is the widening gap between rich and poor with the rich getting much richer rather than the poor getting any poorer. This is evident not just between North and South, but also within the richer countries. Education has grown, however, so now the poor are much more aware of the disparity and how this has come about. This fuels discontent, leading to civil unrest, insurgency such as the Intifada insurgency and Al Qaida type terrorism.

The second is deterioration of the global environment. Increasing environmental constraints - depletion of natural resources, global warming, environmental damage etc. However he did cite the speed with which the world responded to the ozone hole - within four years the offending chemicals were banned worldwide and the situation saved just in time. So it is possible for the world to act positively to these crisis.

Thirdly, that the wealthy are determined to tackle these problems with force. Military think tanks concluded that they need to increase border security, protect valuable resources, maintain expeditionary forces. In other words turn their states into 'fortresses'. This is what Paul terms 'Lidism' (presumably political hawks, military men etc. are 'Lidites!'). Basically they are not looking at the underlying problems and tackling those, merely responding in the same old way to suppress the symptoms.

What of the future?

Paul coined the phrase 'sustainable security' and sighted several different avenues to maintaining security.

- A plan for integrated security - not necessarily by military means.
- We should focus on humans not states.
- Debt relief is a key issue which is still with us and must be continued.
- Trade reform in the form of 'Fairtrade' and we must make renewed efforts to reach the Millenium Development Goals as outlined by Kofi Annan and the UN.
- Divert military spending. All the Millenium Development Goals could be achieved if the world spent just 1/8th of global military spending.
- Tackle climate change and save the world's ecosystem. Reduce carbon emissions by 80% before 2030 and make 30 - 40% cuts within the next 15 years.

Can we see a way forward?

Paul thought so, because otherwise we will end up with a world as described by Edwin Brooks, economic geographer, 35 years ago:

"What we have to avoid is a crowded, glowering planet of massive inequalities of wealth, buttressed by stark force, endlessly separated by desperate people."



Katharina Rottmayr & Gertie Brammer
Friedrich Heilmann

- Stop seeing our problems in terms of military security. Cease using war as the first option.
- See that there is a possibility of turning things around, eg. There is now a global effort to tackle climate change; there is consensus on foreign aid.
- Widen our horizons and look at conflict in a much broader way - environmental, financial, peace.
- See ourselves as part of a wider picture. See all things are connected.
- See that we are at a time of opportunity.

A video of his whole lecture with a few questions from the audience accompany this report on a DVD. There is also a complete sound recording. You are welcome to show the video to peace groups etc. If you wish to incorporate extracts from Paul's speech in a video you are making or broadcast any of it, please ask Paul for permission first.

Summary by Robin Brookes

Paul Rogers is Professor of Peace Studies at the University of Bradford: www.brad.ac.uk/acad/peace

Workshops

Approaches

Taxes for Peace not War - maximizing our support through campaign strategy

Facilitated by Nick Wilson (Conscience UK) and Oliver Haslam

During this session participants raised a number of issues relating to how we can best conduct our campaigns. I have not attributed comments to specific participants, but rather have summarised the points made under relevant headings.

1. Is the focus on individual objection/conscience a good one?

A human rights/freedom of conscience approach is appropriate for putting the legal case to judges, but an approach that promotes the rights of victims of war – not the rights of conscientious objectors – is more appropriate for the public. We need to consider how much we want to focus on what we're against and how much we want to focus on what we're for. Conscience's founders were motivated by their conscience, but CO to military taxation is a means to an end – we're not looking for a change in the law to salve our consciences but rather we have a wider vision of demanding the right to pay for peace.

2. How can small organisations be effective given the constraints of time and money?

By joining with other organisations in the peace movement we can strengthen our campaigns, but in order to involve the wider peace movement in the peace tax campaign, we need to show that it's relevant to them. In the US, the War Tax Boycott involved working together with others organisations such as Voices in the Wilderness and War Resisters' League as well as 'unusual allies' such as Veterans for Peace. It is necessary to use different language for different situations and to be a member of other networks too.

We don't always have the time to look at how peacebuilding works so we need to look at other organisations' websites – we don't have to be the experts.

3. How can we draw more people to our campaigns and build ourselves as a movement?

Resistance to military taxation is hard to do and expensive and therefore most people will not become COs to military taxation. A more positive and accessible action would be to sign a petition calling for taxes for peace – this would enable people to sign up for all sorts of reasons, be it faith, ethics, pragmatism, economic or a conviction that military approaches are ineffective. We need to include all these people – and not just stick with pacifists.

We need to attract younger people with fresh ideas for interesting actions if we are to build this movement. We also need to present ourselves in a way in which is attractive to younger activists – this will make the difference between increased support and a gradual fading away.

4. Attracting younger people to our movement

In the US, the best connections have been made with young people who are looking for alternatives such as those involved in the anti-consumerist and environmental movements. War tax resistance and peace tax campaigns are just one part of what we do. Fun things like marching bands can also attract younger people. Other ideas include a bonfire evening with large piles of money where the huge amounts spent

on the military are compared with the paltry sums spent on the social good and then the money is burned.

We need to be higher tech in attracting younger people – for example using play-stations and other mediums often used by young people. We also need an 'iconic figure' to communicate the power of nonviolence – Gandhi was a small, badly dressed man so he doesn't really draw in trendy young people!

5. What are the opportunities?

We can get thousands of people involved in our campaign if we learn from the environmental and development movements – who have been very successful in attracting younger people to their campaigns. What links all these movements is money: governments spend lots on the military and very little on peace, the environment and development – so this issue should be a crucial part of the environmental and development movements too.

In the UK, the NGO Peace & Security Liaison Group (PSLG) has found that government officials are looking for alternatives to military security – we have the solutions! Even if we don't believe the government's rhetoric on peace, much of the public do, and we can use them to call the government's bluff.

In the US, local peace tax groups withheld the military portion of their taxes and pooled it together in order to redirect it to peaceful causes such as helping victims of Hurricane Katrina. In this way they were able to 'connect the dots' for people by focusing attention on where the money is going instead, thus showing that peace tax campaigning is about real solutions – not just about individual consciences.

In the past we have called for a certain portion of taxation to be diverted to peace, but now we are calling for all taxation to go to peacebuilding by default – so that you would have to specify (by ticking a box) that you want your taxes to go towards the military.

6. Building a global movement

Different countries have different issues to overcome as well as different taxation systems which of course affect how you go about resisting military taxation. In Italy, society is so militarised that there are some really big hurdles to get over before people will even consider a peace tax campaign.

We need identities and logos that transcend national boundaries. We need to build a global campaign and learn from one another – for example by getting campaigners from the UK and US to visit other countries where the campaigns are smaller.

Notes by Kat Barton, Quaker Peace & Social Witness



Taxes for Peace not War Workshop

Friedrich Heilmann

Effective Nonviolent Direct Action

Facilitated by Ed Hedemann

The workshop was to compare the tax systems and war tax resistance (WTR) tactics in different countries. These are some of the questions addressed: who could resist taxes? how do resisters do their resistance? what will the government do in response?

Here are two general points. Kristin from Norway noted that Scandinavian countries are welfare states, and the common perception is that taxes pay for welfare, so that the tax system has fewer negative connotations than in, say, the United States.

We also talked a little about the issue of how much support a tax resister gets from fellow citizens. In the United States there is much support from the WTR community for individual WTR's. Paul Sheldon pointed out that the Philadelphia Yearly Meeting supports its members who do WTR.

Countries represented included Belgium, Germany, Italy, Norway, the United States, and the United Kingdom. As far as we discussed, in every country self-employed people can refuse to pay war taxes, since there is no tax withheld from their income. The situation is different with salaried people. Bill Glassmire's perception is that the European delegates mostly had not considered the possibility of one individual just not paying taxes.

In the United States:

Everyone can refuse war taxes, because each salaried person can control how much tax is withheld from his/her salary. Everyone is required to file a tax return. The consequences of WTR include letters and demands for payment from the Internal Revenue Service; levies and garnishments; and very rarely, property seizure and/or jail.

Over the years Ed Hedemann has refused some \$70,000 from the US tax system.

In Germany:

An employee cannot choose how much money is withheld from his/her salary. Germans are required to file annual declarations of tax due. Consequences include seizing money from bank accounts and/or a "sheriff" taking away luxury commodities, such as a radio or a TV.

One delegate's father has withheld taxes for 10-20 years. Earlier things were taken away, now money is taken from his bank account.

In Belgium:

The employer pays taxes and social security for the employees. Citizens file an annual return. Employees could choose not to have tax withheld but "no one" does.

In Italy:

The government seizes physical property from tax refusers, but the refuser is allowed to choose what property is seized.

Some politicians and organizations actually encourage people not to pay taxes, for reasons other than WTR. For example, (1) don't pay taxes because taxes pay for family planning and abortion; or (2) from regional politicians, don't pay taxes because the tax money is paid to the central government.

In Norway:

The tax system is like the German tax system. At the beginning of each tax year, everyone fills out a form about how much he/she expects to earn. The government and the employer calculate tax due. Norway peace tax campaigners want to get a box on the form to have taxes dedicated to non-military use.

In the United Kingdom:

There is a “pay as you earn” tax system for employed people. Most people do not file tax returns, but Conscience offers an alternative tax return to object to war taxes.

Self-employed persons have to declare what taxes they owe. The Peace Tax Seven have refused war taxes for 8 or 9 years. The PT7 have been sued from the local magistrate’s court up through the legal system to the European court.

Notes by Bill Glassmire



Ed Hedemann

Changing the way governments think

Facilitated by Sarah Graham-Brown, Peace and Security Liaison Group

This workshop was led by Sarah Graham-Brown who runs Conscience's Peace and Security Liaison group (PSLG). Its job is to promote peaceful ways of resolving conflict and it has twelve member organisations from the peace and security fields. It has a closed website for keeping members up to date on meetings with ministers and civil servants and on government thinking and policy initiatives in the area of conflict resolution.

PSLG follows up work with government by attempting to ensure that policies are positively pursued rather than turning into window dressing. It doesn't currently have the resources to attempt to influence the conflict resolution policies of political parties more generally, focusing for the moment on influencing officials in the present government.

The Group endeavours to be proactive by setting the agenda on contemporary issues such as civil work in Afghanistan, and more effective peace processes or by reviewing past government policy in terms of nonviolent options that may not have been adequately pursued.

Influencing government is done by many professional Think Tanks who are financed by industry etc. This area of working with government by peace and security NGOs is relatively new and very important but constrained by financial limitations. Current funding for one part-time staff person comes from the Joseph Rowntree Charitable Trust and two other smaller Trusts.

The web site www.aforcemorepowerful.org is recommended for study guides in English and Spanish.

Notes by Gerald Drewett



Sarah Graham-Brown (left) talking about PSLG

Friedrich Heilmann

Judicial Routes

Facilitated by Derek Brett

The question was raised as to whether, at the present state of statute and case law, any progress was to be looked for through the political route before more had been done at the political and ideological level to influence legislation and public opinion. By definition, however, most participants who might have agreed with that proposition were in other working groups.

Several of those in our group were currently involved in legal processes and were able to update us on these. The peace tax seven were still waiting for their case to be declared admissible before the European Court on Human Rights; meanwhile one of the Seven, Sian Cwper, would shortly be in court again regarding her own tax withholding and was expecting that seizure of property would be ordered.

Dan Jenkins had been refused certiorari by the United States Supreme Court in October 2007 - in other words they were not prepared to hear his appeal. He had considered a petition to the Inter-American Commission on Human Rights but had been persuaded that the time was not ripe. As recently as 2005, the Inter-American Commission had ruled that there was no right of conscientious objection to military service unless this had been specifically granted by national law; not only were any chances of progress with a tax objection case in the Inter-American system, there was even a danger that a case which attempted to push farther the practical interpretation of the freedom of thought, conscience and religion might slow the Commission in correcting its own bad jurisprudence. Instead Dan was now seeking support in taking the issue of taxation for military purposes in the USA to the United Nations on the political level.

We heard that in Germany our old friends Gunther Lott and Sepp Rottmayer were preparing a judicial challenge similar to that of the Peace Tax Seven in England and Wales. Unfortunately, for the first time in many years, neither of them was at the International Conference, so no details were available.

We heard that the CPTI legal committee ("lay" members Robin Brookes, Dirk Panhuis, Rosa Packard, Dan Jenkins and Derek Brett) were trying to bring together a comprehensive world wide compilation of case histories. An appeal was made for anyone who knows the basic details (where, when and who) which would enable a researcher to trace a case in the official records to let the Committee know, and indeed that appeal might be repeated here to all conference participants and the wider movement. This concerns any case involving tax withholding, challenges to the raising or use of taxes for military purposes, or otherwise linked to conscientious objections to taxation - for instance there was a spate of prosecutions in Italy for incitement to break the law. The Committee would also like to have contact details of anyone who might have relevant information, and of course would welcome copies of any documentation about past cases. Dan Jenkins, who has already built on the work of Rosa Packard and Marian Franz to compile an impressive dossier of cases in the USA, is probably the most appropriate person to assemble this information on behalf of the Committee. Finally, Chris Coverdale introduced the alternative possibility of bringing prosecutions of agents of the State under existing criminal law. He listed a number of instances where there was a clear case to answer that State action violated criminal law. The only, but major, difficulty appeared to be in persuading the prosecuting authorities to take action. This part of the discussion addressed solely the UK situation; no one attempted to apply the principle in other jurisdictions.

Notes by Derek Brett

Methods

Attracting young people to the campaign

Facilitated by Simon Heywood



Friedrich Heilmann

The conference and reports from countries showed that many of our activists and members are over 50. As an example of reaching out to young people (and others), Simon showed the peacepays.org website which he co-developed for Conscience in the UK.

Peacepays.org was designed to be relevant to the public, politicians and officials. Rather than just protest against war, or focus on the right of CO to military taxation for the few, the website aims to answer the question 'what can we do instead?', showing that there are positive, tried and tested but underfunded ways of building lasting peace and justice, which *everyone's* taxes could pay for if they weren't wasted on war. It is interactive, with a quiz, animation and sound. It is attractive to young people because it is attractive to everyone.

Here is a summary of the discussion which followed:

- Web activism challenges our traditional ways of working. It is not just about extending our existing work to the internet. There is a huge amount of anti-war and pro-peace activism on the web, without traditional offices, member subscriptions etc. If we want to attract younger people they will want to do things themselves, to run with the idea, to discuss it online, to take control. UK Conscience and US groups have pages on the social networking website Facebook.com. (Just register on facebook then search for them). The UK Conscience facebook page was set up by a young person without Conscience's knowledge, and facebook users who link to that page will probably never become paying supporters. It takes a few minutes to create a facebook page, but they need frequent updating with blogs, information, photos, etc. Or people will only visit them once. Young people have time and energy for this, but are we ready to see them take control in this way?
- We tend to equate young people and students. But anyone under 50 is young in comparison with most of us. Young people fall into two groups: students who often don't pay tax, have lots of time and energy, but are unlikely to provide funds for our offices; and taxpayers aged 25-40, who pay tax, have views about it, and are maybe more likely to 'join up' financially. In the US, NWTRCC have targeted 'new taxpayers' in their early 20s.
- There was discussion of how to make our work, and the next conference, more exciting and visible. Music, meeting young victims of war (not just Northern-hemisphere tax resisters), space for young people's own views, roleplay, demonstrations, engagement with people on the street. US delegate Paul Sheldon wrote more on this at <http://blog.peacefulways.com/?p=43>. The detail of tax and tax refusal just isn't interesting for younger people. But our vision of a world where taxes pay for peace not war is. Hence Peacepays.org's emphasis on solutions. If we want to attract young people, maybe we need to change our message to reflect this?

Notes by Nick Wilson

Comparison of different tax structures

Facilitated by Daniel Jenkins

Introduction

Tax structures differ, and it can be helpful to understand these differences as part of the process of working as a global unit. As we learn from one another, we can develop wording and terminology to use together. Lieven Denys has said that the operative question is: Can a national tax policy impinge on and violate a universal human right? We can all bring situations, examples that are well documented, and these can be examined to begin to answer that question at the international level. There is an organization that compiles the tax laws from various countries and if students can be found to do this research, they can investigate and compile information.

Interests and concerns of participants

Compare direct and indirect taxation in various countries.

Understand more about how tax systems work and how to challenge them, and how exceptions can be made.

UK tax system is not part of Conscience UK's concern. That concern is the human right of all people. A conscientious objector lives in a state that is prepared to protect itself with violence. The objector refuses to pay for this violence.

Tax structures can be understood systems to protect the rich and pay for war. How can challenges to the tax system be made effectively?

In our country, the tax system is seen as something that prevents people from becoming rich and we have lost the sense of collectivity and our goals have become individual. Citizens can be encouraged to participate in the community and pay taxes, and this is an opportunity to find ways not to pay for war. Military expenditures for weapons are for equipment that is mostly not used. The weapons are there to support the power of the government. The corporations that sell weapons exercise control over the government. Taxes are divided by the government to various purposes (churches, political parties, NGOs). We are trying to obtain the right to individually choose purposes other than war.

We are working to ask the constitutional court for changes. Understanding other systems can help with this.

We have a valued-added tax system (land, imports, etc.). Only civil servants and government employees pay income tax on salaries. Other workers do not have taxes deducted from their wages. Shopkeepers do not have to pay taxes unless they bill customers.

It is important for citizens to pay taxes based on financial ability to support the community. Tax resisters need a common ground separate from national systems. One that is clear and unites us and defines the resistance as based on human rights.

To understand how the different systems work.

To learn of the different approaches to this work. Self-employed people in my country can refuse. All other workers are compelled to pay their share of salary to the state and there is no way to withhold.

In our country, the military budget continues to increase and tax resistance is a way to begin to address that.

What would be the most useful written information for us to have about tax systems so as to educate ourselves?

In which country is there the best opportunity to oppose military taxes?

Discussion:

In some national systems, there is an option to control at least part of the individual tax liability at the end of the year. In others, all taxes are directly withdrawn from everyone. Compiling written information would require much research, perhaps by a PhD student. The study would have to include the information about various national tax systems as this information relates to tax resistance options.

Does our tax system allow us to witness to our beliefs? Can legislation be created to allow that to happen? As an example, in the USA, some children have income that is taxed, so children are being coerced to pay for war and this might create an opportunity to raise this as a human rights issue. In some systems it is possible to stop tax withholding from salaries. Value-added taxes are higher than income taxes in some countries. Value-added taxes are applied differently. In the USA, sales taxes are not paid to federal taxes but are applied in local communities. It seems important to begin a study of how various systems operate.

How do we use tax structures to resist taxes in order to change the system? We also need examples from personal cases and court cases so we can learn from the work of others. Attempting to change laws is not enough. Personal action by tax resisters is also needed to change systems. War tax resistance and efforts to pass new legislation need each other. Lobbying to change the law is just an abstract activity unless people are actively resisting the payment of taxes. And tax resistance alone without other efforts to create new law can be mis-characterized and dismissed as anarchy. Everyone's action and campaign is important, and sharing information is necessary. That communication could be a function of CPTI but it would take work to achieve this. Society creates right and individuals have to claim the rights. Human rights are not always understood in the same ways.

Notes by Beatrice Beguin



Dan Jenkins and Dirk Panhuis

Ed Hedemann

Conscientious Objection to Military Taxation: Personal Testimonies

Facilitated by Naomi Paz-Greenberg

These are some of the topics which arose during our informal discussion:

Where the concept of Personal Testimonies derived from

It emerged as a corollary to Conscientious Objection to Military Service. When this became a lawful possibility in the US, people who might at some future date find themselves to be Conscientious Objectors (CO's) were encouraged to build a file for themselves, articulating the development of this concern in their lives, including any religious persuasion which may have influenced them, evidence of alternative, peaceful and life-affirming activities they did feel themselves compelled to participate in, etc.

A good discussion of this can be found on the website of the Center on Conscience and War:

<http://www.centeronconscience.org/home.shtml>

So, the idea of Personal Testimonies for Conscientious Objection to Military Taxation anticipates the possibility that at some point it may become a lawful possibility to claim that, and people troubled by paying taxes for war might prepare for themselves a statement of conscience.

Guidelines for this appear on Nadine Hoover's Conscience Studio website:

<http://consciencestudio.com/index.php?q=conscience-state>

and follow closely the kinds of questions that a CO might be challenged with when called to his or her draft board.

There was an aspect which was not raised and that is the value of encouraging anyone to write a statement of conscience, as an exploratory exercise, for themselves.

Why bother to write a statement of conscience?

For me the reason seems clear: as with CO's, we all find ourselves in different places along the spectrum. Some use the percentage of their national budget as a guideline, others calculate an alternative percentage to refrain from paying, and still others cannot in good conscience pay anything at all. First, the writing of such a personal testimony can help to clarify for an individual a way forward, and can also serve to explain to others what guides each person's witness. A personal testimony can change over time and it is helpful to revisit these issues from time to time.

An approach for beginning to explore these issues in a spirit-led way can also be found on the Conscience Studio Website:

<http://consciencestudio.com/index.php?q=conscience>

Notes by Naomi Paz-Greenberg

War Law, War Crimes & Lawful Tax Revolt (The legal grounds for tax refusal)

Facilitated by Chris Coverdale

Chris Coverdale, from the *Campaign to Make Wars History*, gave an additional workshop with a flip-chart-aided presentation.

He argues tax refusal not as a matter of conscience, but as a matter of laws. Thus he introduced in a list of international and British-national laws and statues, that prohibit war such as Treaty of Renunciation of War 1928 (Kellogg-Briand-Pact), The United Nations Charter 1945, The Universal Declaration of Human Rights 1948, Nuremburg War Crimes Trail (Customary International Law), Genocide Convention 1948, Geneva Conventions, Nuremburg Principals 1950, US-Genocide Convention Implementation Act (Proxmire Act 1988), The Rome Statute 1998 (signed by 106 member states), The International Criminal Court Act 2001. In the laws is sufficiently defined what are crimes against peace and humanity. Complicity to such crimes includes aiding, abetting, assisting, condoning, inciting.

Further UK-laws of importance are: Offences Against The Person Act 1861, Accessories And Abettors Act 1861 and Criminal Law Act 1977.

All grounds are led for this: “Every citizen has a legal duty to disobey illegal orders” and “Leaders are responsible for the war crimes of their subordinates”.

Coverdale draws the conclusion:

“All British residents must abide by their obligations and duties in law and confine their activities to the legitimate path outlined by the UN Charter and the laws of war. Members of the Armed Forces and Civil Service must refuse orders to wage a war of aggression, MPs and peers must force the Government to end the use of armed force and **taxpayers** must withhold taxes until all war crimes have ceased. Wars in which thousands of innocent men, women and children are killed are always illegal and all of us have a legally binding duty to humanity to ensure that they never recur”.

(cited from www.makewarshistory.org.uk/mwh/illegality-of-war-parliament.html)

Notes by Hannelore Morgenstern, Netzwerk Friedenssteuer e.V.



Roger Franklin and Chris Coverdale

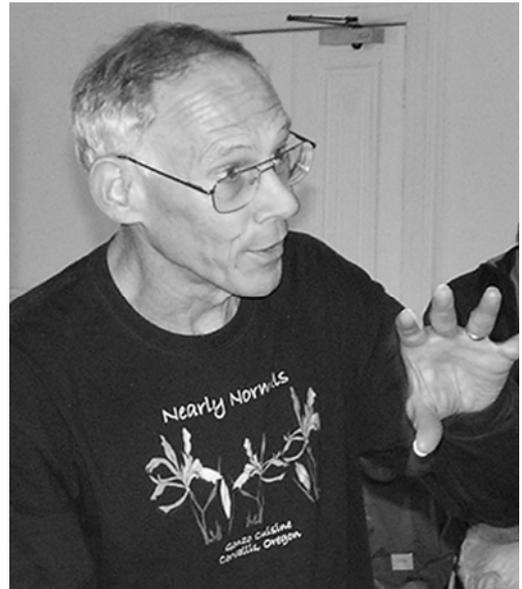
Ed Hedemann

Discussion Group I report

Chaired by Bill Glassmire

1) **War tax resisters and peace tax campaigns:
How do the legislative and resistance
approaches differ?
What is their common ground?**

2) **How can we work together across
international boundaries?**



Bill Glassmire

Friedrich Heilmann

Some responses to the first question:

- WTR is more personal; peace tax campaigns are a tactic to change the system. The two approaches are much the same.
- WTR is something which I can do now and see a concrete result. Peace tax campaigns may not succeed.
- I do not understand the question.
- WTR is an expression of individual choice/power; a peace tax campaign has the implication of asking permission from the government.

Some responses to the second question:

- I don't know whether working together internationally is possible.
- DVD's (Peace Tax Seven, Conscience Canada, the US Peace Tax Campaign) are all good outreach tools.
- Publish stories of resistance on the Internet.
- Offer international support to folks being persecuted for WTR.
- The Swedish group would like to set up pacifist web-communities.
- For the UN charter, extend the interpretation of human rights to include right of protest.
- More music (does the serious mood of the conference put off young folks?), ask Joan Baez, Bruce Springsteen, Sting, younger artists?
- Make more use of the CPTI email list, or maybe set up new list(s)

Here are two specific proposals.

- 1) a global peace tax website, like the CPTI website but with actual text, not just links, about news stories and country campaigns
- 2) one world-wide logo, either the CPTI logo or a new logo, which could be used in all countries, either by itself or in conjunction with a country logo.

Notes by Joshi Kanhaiya Prasad

Discussion Group 2 report

Chaired by Simon Heywood

1) War tax resisters and peace tax campaigns: How do the legislative and resistance approaches differ? What is their common ground?

2) How can we work together across international boundaries?

1. We felt that war tax resisters and those working for the establishment of ring-fenced peace tax funds and the legal recognition of the right to conscientious objection to military taxes are united by the aim of 'Taxes for Peace Not War' and our shared vision of a fairer, more environment-friendly world.

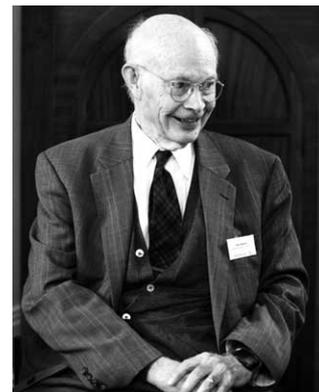
2. Despite our limited resources we saw several possibilities for realistic international action:

- A one-off day of identical action by national groups under the unifying, easily-translated title 'Taxes for Peace not War'. Eye-catching action and an identical press release stressing that this is a global concern would attract more media attention than our usual national actions and would be relatively easy to organise.
- It would give greater coherence if we could all sign up to a common agenda under the public-friendly name 'Taxes for Peace not War'. CPTI has used this slogan for 14 years because of its clarity. International or national re-branding under 'Taxes for Peace Not War' would make it easier for people who have pragmatic, professional, economic, practical, environmental, anti-racist, anti-capitalist, anti-poverty, political and other concerns about war to see that we have a common cause with them and are not just concerned with our own consciences.
- We could make CPTI our true umbrella body. Maybe under the title of Taxes for Peace not War. CPTI currently mainly works on the international governmental level, not all national groups are members, not all groups pay money to support it, and it lacks resources to co-ordinate international strategy. National organisations would still take turns to organise the bi-annual conference.
- Past conferences have agreed detailed final statements. As press releases they are too long and too late. Future conferences should have a one-point agreed press release to be sent out by member organisations the week before, stressing our vision of taxes for peace not war and the fact that we have support around the world. This might get used if local media have a slow weekend, but won't be picked up if it is released after the conference or lists all the conference details.
- Petitions to the EU parliament can be submitted online. The system is under-used so there is a good chance of getting a full discussion of our issue in the 4 or 5 annual debates. Especially if we lobbied our Euro MPs to support it. Chris Coverdale offered to submit a petition.
- If, as Chris argues, the post-1945 Nuremberg laws and later international law make it illegal to collect taxes for aggressive war, it may be possible to sue senior tax collectors. Others said this approach has already failed with regard to nuclear weapons, the use of which is illegal, but which are still made and maintained using taxes.

Notes by Nick Wilson

Discussion Group 3 report

Chaired by David Bassett



David Bassett *Ed Hedemann*

1) War tax resisters and peace tax campaigns: How do the legislative and resistance approaches differ? What is their common ground?

2) How can we work together across international boundaries?

The discussion began with the introduction of group members and appointment of a volunteer to record highlights of the discussion. These highlights will be presented as a listing of statements and proposals.

We began with consideration of the first topic, and that topic was the main focus of the ensuing discussion, as follows:

War tax resistance necessarily leads to peace tax fund considerations, because the issue for resisters is not a matter limited to taxes per se, but a matter of conscience. Conscience naturally leads us to a concern for legislative and judicial alternatives to civil disobedience.

We must be alert that any peace tax law would actually function as we intend for it, so that we can follow the legislation in good conscience. It must not include items with a relationship to military activities.

Benefits of a peace tax fund bill would have an effect far beyond those directly applicable to war tax resisters themselves.

- A. Public education would be provided, because rights under the bill would have to be made known to all taxpayers.
- B. Electoral candidates would have to give their view of the law/issue.

War against terror is subsumed under a Minister of Defense. What we need is a Minister of Peace.

It can be very difficult to identify what exactly are military expenses and what are not. Governments can (and do) obfuscate on this issue.

Would we (war tax resisters) really be comfortable paying our full tax bill if a small percent still went to the military, or if we knew that the military was still getting the same total amount of taxes as ever (i.e., a higher percent was taken for the military from other returns to make up for the amount missing from resisters' returns)?

Even if such a bill did not initially affect the amount of the total military budget, the educational and electoral significance of a peace tax bill would be of great value.

We need to involve younger people, and the Internet is a good means to make this happen.

Costs of war are borne internationally (inference – a peace tax bill in any one country is not sufficient to resolve the concern).

If one does not have a job and thus does not pay taxes, the issue of a peace tax campaign is essentially meaningless (one inference is that this may apply particularly to young people). What if one is involved in a Civilian Peace Corp? This may be a good idea in itself, but then one is not likely to be either liable or engaged re tax issues.

Our war tax resistance occurs in relationship to a religious belief. Such beliefs must engage the political reality, because "Politics is the way we want to live," as one participant stated.

Do we assume too much if we are making "conscience" to be necessarily "religious"? When is it more appropriate (inference – honest) to simply say that conscience represents our values and principles?

With respect to working together across international boundaries, the value of the Internet was emphasized. However, using the Internet for our communications raises the possibility (and even likelihood) of information overload.

Conscience and Peace Tax International should consider an interactive website.

At this point our discussion time had run out and we left for dinner.

Notes by Paul Sheldon



Yoshiko Tanaka & Mikio Miyake

Ed Hedemann



Jan Hellebaut

Ed Hedemann

Discussion Group 4 report

Chaired by Ruth Benn

1) War tax resisters and peace tax campaigns: How do the legislative and resistance approaches differ? What is their common ground?

2) How can we work together across international boundaries?

Differences and commonalities between war tax resistance and peace tax campaigns:

Some of the points raised included:

- Peace Tax Seven case has demonstrated that there is no right to ask to direct where tax funds are spent by the government.
- There is much in common among the efforts in different countries.
- War tax resistance can be important in showing a determination that leads towards legislation.
- There are differences of opinion as to whether war tax resistance (WTR) is only a salve to conscience with no other purpose. To some extent this has to do with the different systems within each country and the ability to resist. WTRs in the US are more able to keep money away from collection. Some in the US do it as a protest to military spending, with or without any ties to peace tax fund legislation (without a legislative option it's the only way not to contribute to war). In Germany, there are few active war tax resisters, but resistance has two objectives: to not pay for military and change the way (national) security is structured. In Germany, there are two 'wings' of the movement - one stresses 'personal opinion,' the other 'political opinion.' Both 'wings' agree to (accept) this dual structure.
- Claim of conscience in court is stronger than political opinion.

We discussed some differences in the Peace Tax Campaigns (trying to understand the technicalities that lead to variation in approach in each country) –

- In Germany the concept of proposed legislation is that any taxpayer could choose to allocate all their payment to fund military budget. Otherwise, money collected from all other taxpayers used to fund the general, non-military, budget.
- In US legislation not the focus of war tax resisters, because the government will control process and decide who the conscientious objectors are and the military budget would not be reduced.
- Legislation in Germany and other countries would include the VAT, tax on wages, all taxes that pay for war. In the US only the income tax on wages is included.
- In U.K. total military expenditure redirected toward a new kind of security system, getting rid of the military eventually. British and Belgian legislation creates a peace-building fund
- War Tax resistance can lead to Set up Peace Tax Campaign; they work together. Without war tax resistance ---peace tax campaigns are abstract
- Without peace tax campaign is WTR just personal protest? disagreement on this point.
- In Columbia, personal refusal – conscience motives – lead some to refuse military service; there's no alternative to resistance. Alternative service is a proposal. This has a common basis with tax resistance, complementary relationship. But it's hard to resist taxes in Columbia - some women who did receive death threats.
- Legislation must be a human right for the whole of the population (so that) everyone is able to participate in the expression of a human right

How can we work together across international boundaries?

- Conference is important;; it gives time for comparisons between different types of thinking
- Many would like more to be made of CPTI, which is not an umbrella organization linking all this work now.

Some of the things that we could do through CPTI include:

- Campaign within UN and other international bodies.
- National campaigns can supply information about past cases.
- National campaigns can identify individuals or groups who are expecting to pursue a court cases.
- European parliament resolutions need multi members so we can identify people from different countries to participate.
- Coordination of only Europe or worldwide?

Right now CPTI website has last international conference reports, legal cases, links to all the country groups online. Discussion of what people would like added if CPTI were more of an umbrella:

- Could become an 'archive'.
- Website could facilitate campaign tactics, what was the best thing done this year?
- Add a variety of cartoons...
- Campaign ideas, like including the UK's Peace Tax Return
- Would need more war tax resistor perspective
- Idea of peace building fund or alternative of defense and security

Internationalism is the vision of the future...with cooperation between people of different nations and cultures.

Notes by Daniel Jenkins and Ruth Benn



Julian Ovalle and Konrad Borst

Ed Hedemann

How to cultivate a society ready to accept the changes we are calling for?

Chaired by Chris Coverdale

The final discussion group took place on the Sunday afternoon. Many had planes and trains to catch, but about 35 were able to stay for what amounted to some blue-sky thinking about how to stimulate more general public interest in what we are doing and more understanding of the issues - leading to greater acceptance of the idea of taxes for peace not war.

Some suggestions were aimed at tackling people's established assumptions such as:

- Ask people to justify the need for an army
- Break the assumption of the need for armed forces
- Focus on 'tax payment (for the military) is a crime' to start a dialogue.

Some were about personal actions to set an example or stimulate curiosity:

- Divert tax payments to a worthy cause.
- Make a statement of conscience and send it to legislators/editors/religious bodies.
- Wear a badge to symbolise the campaign

Some were general campaign methods:

- Organise a dialogue
- Use the word taxes/taxation - it is specific; Campaign - it is active
- Get companies/corporations/institutions/vets against the war refusing to pay tax
- We need filmmakers to make effective films
- Put on an exhibition at war museums relating to the sources, causes of war and the taxpayers place in waging war - questioning the fundamental. See, for instance, 'Farewell to Arms?' exhibition at the Royal Armouries, Leeds, mounted by the Peace Museum.
- Devise locally appropriate forms/letters that members/public can sign and send.
- Run a test case of a prosecution.

Notes by Chris Coverdale and Robin Brookes

Campaign Reports



conscience THE PEACE TAX CAMPAIGN, UK

organisation, country, date founded

conscience THE PEACE TAX CAMPAIGN, United Kingdom, 1979

1. aim

mission

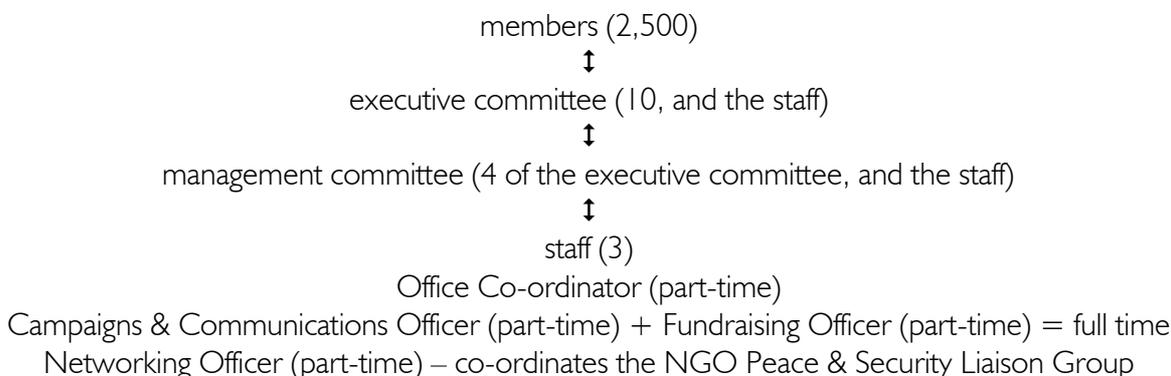
conscience campaigns for the legal right of those with a conscientious objection to war to have the military part of their taxes spent on peacebuilding initiatives.

We consider that achievement of this right would improve global capacity to transform conflict, nurture real security and human rights and encourage others to make the same choice.

vision

A world where the rights of individual conscience are legally recognised and where taxes are used to nurture peace, not pay for war.

2. structure and income



2007 income: £57,349 from members and grants and £30,170 of grants for projects, mostly the Peace and Security Liaison Group.

4. tactics / activities

In 2007, we judged that the most productive tactics are likely to be:

- a Dialoguing with those who have the power to make the legal change that we seek. This includes public servants and private opinion formers, not just members of Parliament.
- b Raising awareness among this group and the general public about the benefits of allowing conscientious objectors to pay for underfunded peacebuilding.

We also identified other key tactics, listed here in order of how much we can actually work on them:

- c Building long term contacts with policy-shapers to exchange views, share information, and influence the shift towards peacebuilding.
- d Growing our membership to demonstrate our public constituency to the media, politicians, officials, judges and the public.

- e Researching and publicise the effects of military spending, highlight the dilemmas of those who object to paying for it, investigate and explain the practicability of our proposals, and promote peacebuilding alternatives.
- f Seeking a ruling in a UK or international court that might influence a change in UK law.
- g Wider campaigning on the ills of military spending and the benefits of peacebuilding.
- h Providing resources, advice and moral support to campaigners and those who refuse to pay for military spending in order to show the strength of feeling and get media attention.
- i Monitoring changes in foreign law that might influence a change in UK law.
- j Lobbying politicians and political parties to endorse our proposals and to support peacebuilding alternatives to military spending.

5. publications and resources

conscience update (12 page member newsletter twice a year).

£10 leaflet (being redesigned to reflect our changing emphasis).

Peace Tax Return leaflet and online version modelled on the UK income tax return. Allows people to state their objection to the military use of taxes and say that they have withheld taxes or that they would like to but can't because their employer pays their tax at source.

My conscience directs me not to pay for war - a briefing for those considering war tax resistance.

Reflecting our decreased emphasis on members of parliament, we do not currently produce lobby briefings.

www.peacepays.org Promoting peacebuilding alternatives which taxes could support.

www.conscienceonline.org.uk Our primary website.

6. recent achievements and future challenges

- In 2004 we founded the **Peace & Security Liaison Group** to bring UK government officials together with experts from non-governmental organisations working on arms control, disarmament, peacebuilding, and conflict prevention, transformation and resolution. This helps those in power to understand the range of alternatives to war, and challenges the gap between what our government says it does about conflict and what it actually does. Meeting topics have included the meaning of conflict prevention and national security, incentives and sanctions in peace processes, community involvement in peacebuilding. The group is now largely independent, and officials from several government departments are beginning to consult it on their responses to conflict. This project has given extra weight to **conscience's** demand to have our taxes put towards peaceful solutions, created contacts which could be used for lobbying, and has attracted funding to rival **conscience's** own income. However, neither NGOs nor officials would be likely to attend a meeting about personal conscience and military taxes as it is seen as irrelevant to current debates about peace and security.
- Also in 2004, the **Peace Tax Seven**, who are all members of **conscience**, asked UK judges to review the law that forces all taxpayers to pay for war. Working at arms length to avoid legal consequences for **conscience**, they have taken war tax resistance far beyond the personal, creating major publicity about the need to fund real, non-military security. Judges refused a review three times in a row. Yet by appealing, the Seven ensured that the entire legal argument for a peacebuilding alternative to military taxation was heard in a UK court for the first time. The judges said that there was substance to the Seven's argument. However, they refused to rule on it, and denied permission to appeal to the House of Lords. This effectively directed the Seven to go to the European Court in Strasbourg, which judges cases under the European Convention on Human Rights. The UK Human Rights Act allows British judges to rule on such cases here, but they seemed to prefer that the Seven's argument should be decided at European level, rather than make a ruling that would put Britain out of step with other EU countries. The Seven's case is now in the queue at the European Court. This may result in a full hearing. A victory by the Seven would be a major pressure on governments to recognise the right to refuse to pay for the military. But a defeat could be a major setback.

- Our stable and faithful membership provides a regular income. Yet a 2006 survey of a fifth of our members showed that only 10% are less than 40 years old and 61% are more than 60 years old. Very many of these are over 80 years old. These long term supporters, who were often involved in conscientious objection to UK physical conscription before its abolition in 1960, are now dying. We have an established office, staff and trustees but already lack the human and financial resources to pay our staff at market rates and work proactively in the way that we would like to. So to remain viable as these members disappear we urgently need to change our campaign to engage younger people. In 2006 we launched our special website **PeacePays.org** to show politicians and the public that there are many tried and tested yet underfunded alternatives to war. We have also been campaigning through social networking site Facebook.com. However, to appeal to younger UK citizens we need to adapt our message. The right of conscientious objectors to not bear arms was granted in the UK in 1916. We have used this as a legal lever to try to get the right for modern 'conscientious objectors' to not pay for war. But with no forced military service in the UK since 1960, the phrase 'conscientious objection' is historical and abstract to most of the public. Supporters and opponents therefore assume that we are a campaign to salve the private feelings of a very few people. In 2008 our campaigner Nick Wilson won a major Sheila McKechnie Foundation campaign award, presented by the Prime Minister, to develop the idea of 'Taxes for Peace not War'. This would mean reversing our vision and mission to capitalise on the widespread desire to pay for peace not war. Re-focussing on the victims of our bombs, and the need to spend taxes on alternatives, rather than focussing on our own consciences and our own human rights.
- In the 1980s and 90s we concentrated on getting the support of members of parliament in the hope of passing a Bill to change the law. We used so-called Early Day Motions in the UK parliament as a focus for lobbying members of parliament, and since 2000 ran similar initiatives in the Welsh Assembly and Scottish parliament. Three times we used the so-called Ten Minute Rule to introduce a Bill to the UK parliament, but did not have enough support to move it forward. We are now doing very little direct lobbying of members of parliament as changes in government style may mean that change is more likely to come through lobbying officials and opinion formers, especially if we focus on taxes for peace not war rather than our personal rights.

Nick Wilson, Campaigns officer

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Nick Wilson

Peace and Security Liaison Group, UK

Thank you for inviting me to introduce the Peace and Security Liaison Group. Conscience the peace tax campaign was the initiator of the group, with support from others in the peace movement, and remains the fundholder, hosting my post as coordinator. Conscience sees PSLG, which currently has 12 member organisations, as an opportunity for peace groups to work together to promote greater investment in positive strategies for non-violent conflict resolution, peacebuilding and conflict prevention. In its own work Conscience has found that refusing to pay for war generated the question – then what do you want to pay for?

Our members along with academics like Paul Rogers and others in think tanks and universities have criticised government actions not only in Iraq and Afghanistan but also in Africa and the Caucasus. They have continued to insist to officials and politicians that there are positive examples of conflict prevention, peacebuilding and conflict resolution that do not entail military action and are very much cheaper than fighting wars.

PSLG started in 2004 when it was still difficult to find people to talk to in the UK government, especially about peacebuilding or conflict prevention, which did not have much of a role in government thinking. The government has remained in thrall to the 'war on terror' and in this sense all our work has been 'against the tide'. But in the same period, there has been considerable change in attitudes and thinking within parts of government. The wished-for 'quick fix' in Iraq and Afghanistan turned into a long and costly fight, so that it is now common for officials to admit, as they would not a few years back, that military force is not the only answer to destabilising conflicts, recalcitrant dictators and failed states.

The combination of pressures has led to new approaches to conflict issues on the part of government and a new openness to talk to NGOs and others outside government. This has created a different and more complex situation for NGOs, as we are now actively being asked for advice. Some new structures have been put in place to fund conflict prevention and policy statements increasingly emphasise its importance in the foreign policy agenda. This does not mean that the military option is sidelined but that more options are considered when addressing situations of actual or potential violent conflict. There has also been much more attention to the 'drivers' of conflict, including poverty, inequality and corruption.

Clearly for us this is all positive, but we still find considerable gaps between rhetoric and reality and considerable areas of incoherence - for example, the expenditure of large sums on aircraft carriers and Trident renewal, which could be invested in efforts to, for example, mitigate inequality and environmental damage due to climate change. These too are drivers of conflict. The wars in Iraq and Afghanistan have skewed UK and international attention and resources towards 'picking up the pieces'. Meanwhile there are many other situations where support, rather than intervention, combined with more painstaking attention to what local people and the parties to the conflict want and need, might produce better results.

Nonetheless having started down the road of talking to government about conflict prevention and peacebuilding, many of us feel it is worth continuing to engage, at the least to hold them accountable for their rhetoric in an area where relatively few members of either the public or political parties do so. Talking to officials clearly cannot be our sole strategy but it is one of a number of methods of calling governments to account and bringing about change.

*Sarah Graham-Brown, Networking Officer
Peace and Security Liaison Group*

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Peace Tax Seven, UK

The number of active war tax resisters in Britain increased in 2003 in response to the invasion of Iraq. Besides individually facing prosecution for withholding tax, a number of resisters formed a group, the "Peace Tax Seven," in order to bring a legal case against the British government under the 1998 Human Rights Act which, for the first time, allowed the European Convention on Human Rights to be cited in British courts (the relevant article being 9:1 concerning freedom of thought, conscience and religion). This case was refused at the permission (preliminary) stage and the refusal was upheld on appeal, on the grounds that it was beyond the remit of the British courts to interpret the European convention in this way without consulting other signatories. So the case should go to Strasbourg - which is where it would have gone to begin with had the 1998 Human Rights Act never entered British law.

The group have therefore initiated legal proceedings at the European Court of Human Rights in Strasbourg, and are in the middle of the predictably long wait for a permission decision. Group members have used the time to network with war tax and peace tax campaigns internationally. As a result lawyers acting for tax campaigners across a number of European states have formed an informal committee to explore possible angles regarding Strasbourg cases.

*Simon Heywood
for the Peace Tax Seven*



The Peace Tax Seven outside court

National War Tax Resistance Coordinating Committee (NWTRCC), USA

1. Organisation, Country, Date founded

National War Tax Resistance Coordinating Committee, United States, 1982

2. Aim - Statement of Purpose

The National War Tax Resistance Coordinating Committee (NWTRCC) is a coalition of groups from across the U.S., formed in 1982 to provide information and support to people involved in or considering some form of war tax resistance (WTR). Affiliate organizations and individual supporters are joined together in a common struggle for a more just and peaceful society. We oppose militarism and war and refuse to be complicit in the tax system which supports such violence. NWTRCC sees racism, sexism, homophobia, poverty, economic exploitation, environmental destruction and militarization of law enforcement as integrally linked with the militarism which we abhor. Through the redirection of our tax dollars, NWTRCC members contribute directly to the struggle for peace and justice for all. NWTRCC promotes war tax resistance within the context of a broad range of nonviolent strategies for social change, and is firmly embedded in the peace movement.

NWTRCC's goal is to maintain and build a national movement of conscientious objectors to military taxes by supporting, coordinating and publicizing the WTR actions of groups and individuals. These actions include: war tax resistance, protest, and refusal; the redirection of military taxes to meet human needs; support of the U.S. Peace Tax Fund Bill; and adjustment of lifestyle to avoid tax liability. WTR actions are undertaken in accordance with each individual's moral, religious or political conscience, and are hoped to contribute toward changing the priorities and policies of the U.S. government.

NWTRCC meets twice a year to consider proposals that affiliates submit to the whole. Decisions are made by consensus. NWTRCC also occasionally organizes larger conferences to strengthen the WTR network.

3. Structure and Income

- Coordinating Committee (highest decision-making body; meets twice a year)
- CC is primarily made up of 46 Affiliate groups and 120 individual contacts and counselors around the country
- NWTRCC does not have individual members, but there are about 1800 people on our email or snail mailing list and about 400 paid newsletter subscribers. Anyone can participate in CC meetings and decision-making at the meetings.
- Administrative Committee (6 members; makes decisions between CC meetings)
- Staff/Consultant – 1 part-time
- Special committees are set up to help with fundraising, literature production, campaigns, etc.

Annual Budget and Income: Usually around \$35,000 per year, most from affiliate dues and individual contributions. A current video project has boosted the budget to \$50,000 this year and includes about \$5,000 from grants. (Very few foundations are willing to give funds for our work.)

4. Tactics / Activities

As a networking and resource office, NWTRCC 's primary activities include:

- **Information, referral and support** for new and long-time resisters through a Network List of counselors, lawyers, support groups, alternative funds, activists, and others involved in war tax issues.
- **Producing Resources**, both print and online (see list below).

- **Publicizing War Tax Resistance**, especially through nationally coordinated press releases around Tax Day, April 15; putting reporters in touch with war tax resisters for interviews; and providing information on the movement.
- **Sponsoring or Supporting Initiatives and Campaigns**, including the 2008 War Tax Boycott; “Don’t Buy Bush’s War”; telephone tax resistance; protests at the School of the Americas sponsored by SOA Watch; Statement Against War—signatories make public their refusal to pay for war (used for wars in the Persian Gulf, Afghanistan, and Iraq); low-risk income tax resistance campaigns such as One Million Taxpayers for Peace; and membership in the broader U.S. antiwar coalition United for Peace and Justice;
- **Participating in the international network** of war tax resisters and peace tax campaigns. In 2005 a national strategizing conference set three special priorities: to develop a new introductory film about war tax resistance for outreach purposes; to bring more young people into the network; and to survey war tax resisters and from that develop a campaign to unite war tax resisters and put more pressure on the government to end the war in Iraq specifically. The film is in production and is envisioned as one tool to attract more youth. Some affiliate groups are having more success than others involving activists under 30 in their work, and we continue to work at bringing young people into our decision-making bodies. The 2008 War Tax Boycott was the result of the strategy conference priorities.

5. Publications and Resources

- *More Than a Paycheck*, the bimonthly 8-page newsletter
- Resource list (print and online) lists books, pamphlets, flyers, buttons, posters, stickers, etc. Many leaflets and pamphlets are available for downloads from our website. NWTRCC sells the War Resisters League book *War Tax Resistance* (fifth edition, 2003)
- Poster set covering the history of war tax resistance in the U.S. with one poster on global historical events.
- Counselors’ network and office to take email and calls from people around the country with questions; referral back and forth so that individuals can find local support as needed.
- Maintain the www.nwtrcc.org, www.hanguponwar.org (telephone tax resistance), www.wartaxboycott.org (campaign site) Web sites. Some affiliates also have websites, which are linked from the nwtrcc.org website.
- Maintain a listserv for online discussion of and questions about war tax resistance.

6. Recent Achievements and Future Challenges

- The 2008 War Tax Boycott campaign was the main focus of our campaign efforts in the last year. The goals of the Boycott was to collect a significant number of public signers, each of whom agreed to resist some amount of their federal income tax, whether \$100 or everything they owed, as a protest of the Iraq invasion and occupation in particular. Veterans for Peace, War Resisters League, Voices for Creative Nonviolence, and other groups supported the effort. Code Pink supported the Boycott but also promoted their own “Don’t Buy Bush’s War” war tax resistance pledge campaign. Additionally, the Boycott suggested resisted taxes be redirected to two groups in particular, one working with Iraqi refugees and the other giving medical support to survivors of Hurricane Katrina in New Orleans. A few thousand signers might have generated some real attention and pressure on the government (and lots of money redirected to the projects mentioned). The 2008 Boycott effort ended on April 15, 2008, tax day in the U.S., with a total of 530 signers and about \$300,000 pledged to send to peace and human needs organizations. About two-thirds of the signers were people who were new to our network. On the one hand this campaign was not a great achievement; on the other hand it pushed us to do wider outreach than usual and our affiliate groups who promoted it seemed to gain some new activity and attention. We will continue the Boycott in some form this year.
- The Internal Revenue Service (IRS), the tax collection agency in the U.S., has been more active than in the past. Perhaps their computers have improved, and more war tax resisters appear to be

experience collections than five years ago, especially if they are in salaried jobs or have assets that are easier to seize like bank accounts. In some cases individual IRS agents have pursued collection personally in ways we have not seen in some years. In addition, a special branch (Abusive Tax Avoidance Transactions) agent of the IRS has shown an interest in the separate cases of Ruth Benn and Ed Hedemann and has connected their personal resistance to war tax resistance organizing. At this point we do not know if the IRS will attempt to interfere with our freedom of speech right to organize. Stay tuned. The IRS also has a category for tax protests called “frivolous” filing with a special office in Utah. Many people who refuse to pay war taxes receive a warning letter about the potential of a \$5,000 fine; obviously this can frighten many new resisters. In the last couple years there have been some jailings related to conscientious refusal to pay for war. Three members of a small religious community in New Jersey who ran a small business were sentenced to prison terms ranging from 6 to 27 months, which they served in full in prison or halfway houses. Radical lawyer Tony Serra in San Francisco spent 9 months of a 10 month sentence in jail for his defiance of the federal tax system. These are unusual cases but reflect new pressure on resisters. IRS activity such as this are a challenge to our organizing and to sustained resistance.

- The NWTRCC network tends to be made up of long-time resisters or those who are in it for the long-haul, those who don't want to pay for military spending at all. New people coming to the network now are, of course, especially angry about the \$13,000 million a month being spent for the wars in Iraq and Afghanistan and the so-called “War on Terror.” While the antiwar movement in the U.S. has not been nearly as strong as it should be during these the Bush years, this administration has made the issues pretty obvious and, at least for war tax resistance outreach to non-resisting peace activists, it hasn't been too hard to explain why people should resist (even if they don't take us up on it). If McCain and the Republicans win the next election, presumably our work will continue apace. If Obama and the Democrats win, even if the military policies don't change dramatically, peace activists will be less open to war tax resistance.

That is a challenge, but there will always be a network of people who cannot in good conscience pay for weapons and war—until there is no war. The challenges of sustaining this form of resistance almost guarantee the need for some kind of support network. NWTRCC has survived for more than 25 years (following on other groups who filled this roll in the U.S. since World War II) despite financial challenges—and the diversity of the resisters in our network. War tax resisters in the U.S. range from those who live below taxable income; those who make a taxable income but do not file tax forms with the IRS; those who file and openly refuse to pay; those who are protesting a particular war; pacifists who do not want to support any war; resisters who don't believe in taxes and those who would pay if the money did not go to war; resisters interested in legislative work and anarchists who want nothing to do with government bodies.

*Ruth Benn, Coordinator
National War Tax Resistance Coordinating Committee
PO Box 150553
Brooklyn, New York, 11215 USA*



Ruth Benn

Ed Hedemann

National Campaign for a Peace Tax Fund/Peace Tax Foundation Inc, USA

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.

(As a lobbying 501c (4) organization, contributions to NCPTF are not tax deductible.)

Peace Tax Foundation, Inc. (PTF), NCPTF's sister organization, is dedicated to education and research. It educates the public about principles underlying the current bill, and 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, publication dissemination, workshops, conferences, and reporting the legislative efforts underway to pass the Religious Freedom Peace Tax Fund (RFPTF) Bill.

(Since the Peace Tax Foundation is a 501c (3) organization, contributions to the Foundation are tax deductible.)

A Tribute to Marian Franz & John Randall:

- On November 17, 2006, NCPTF/PTF lost its full-time Executive Director *Marian Franz* to a several-year-long battle with cancer. Marian directed the organization for 24 years, and was also one of the founders of Conscience and Peace Tax International. "Marian was a tireless voice for religious freedom and the rights of people of conscience," said lead RFPTF bill sponsor *Congressman John Lewis*, Democrat from the state of Georgia. "Her energy and persistence in advocating for the Religious Freedom Peace Tax Fund was a reflection of her deep commitment to our democracy and to the cause of peace." *Congressman Jim Mc Govern*, Democrat from the state of Massachusetts, called Marian "a longtime and effective advocate for peace and human rights. She believed in the dignity of every human being, and that's how she treated everyone she met." *Dr. David Bassett*, the founder and honorary chair of the Peace Tax Fund Campaign, remembers Marian as "an individual who gave dedicated leadership to NCPTF throughout her time as its Executive Director, carrying a myriad of responsibilities with determination, grace, and courage. She worked vigorously and faithfully to gain support for the RFPTF legislation and for the Conscientious Objection to Military Taxation (COMT) concept, and to advance these concepts in local, national, and international arenas. Her life remains a beacon for us all."
- *John Little Randall*, who served on the Peace Tax Fund Board for ten years and was currently Vice-Chair, passed away April 29, 2008. His deep caring, unique humor, candor and leadership will be missed greatly. Since his retirement from teaching math in a community college, John was increasingly active in his support of the Peace Tax Fund, and Conscience and Peace Tax International (CPTI). He helped his wife *Nana-Fosu Randall* to establish a Montessori school in Kumasi, Ghana, and maintained several websites, including the sites of CPTI, John William Montessori School, Friends of John William Education Center, and Voices of African Mothers.

Staff/Board of Directors transition:

- *Alan Gamble* served as Executive Director from June 2006 to May 2008. *D. Melani Hom*, who began as NCPTF's full-time volunteer Communication & Outreach Director, was then given the opportunity to serve as the organization's Interim Executive Director until December 2008. Miss Hom oversees three part-time volunteers, a part-time lobbyist and two contract workers. The new Executive Director will be announced in November 2008.

- NCPTF/PTF welcomed 5 new board directors including: *Mariana Garrettson* and *Jordan Taylor* from Pennsylvania; *Mark Harrison*, from Washington D.C.; *Lisa Marchal*, from Indiana; & *Rick Woodard*, also from Pennsylvania. These additions have already proven to provide fresh perspectives, ideas and energy to the movement.

Report on recent NCPTF lobbying efforts, by Veronica Fellerath Lowell, CPTF's lobbyist (currently working part-time).

(1) As of August 2008, the Religious Freedom Peace Tax Fund Act, H.R. 1921, has the support of 43 co-sponsors in the **U.S. House of Representatives** (with Representative John Lewis, of Atlanta, Georgia, as the lead sponsor.) This bill was introduced in the House of Representatives to the 110th Congress in April 2007. H.R. 1921 is substantially the same bill as H.R. 2631 in the 109th Congress. (Bills that are not passed need to be re-introduced to each new two-year congressional session.) We will continue to lobby actively for H.R. 1921 until December 2008 (the end of the session), and are hopeful of surpassing the 46 co-sponsors of the last session.

(2) During the 2006-2008 period, NCPTF staff have continued to maintain and develop relationships with **Senate** offices. Although there are potential Democratic sponsors of a Senate companion bill to H.R. 1921, we are still seeking a Republican sponsor in the Senate.

(3) We maintain coordination with NCPTF's membership network, especially regional leaders. Grass-roots leaders from their home districts (especially those serving as Congressional District Organizers [CDO's]) contact the NCPTF office for assistance, often to ask staff to visit a congressional office in Washington, DC at the same time that CDO's are seeking their Representative's co-sponsorship at a local level. We can usually respond to such requests. We also solicit letters from NCPTF supporters for specific congressional visits.

Other Highlights:

- NCPTF celebrated their 36th year anniversary with a benefit dinner, premiering their newly released DVD, *"Compelled by Conscience"* (which is available by contacting the NCPTF office, at www.peacetaxfund.org; or 202-483-3751.)
- On May 31, 2008, NCPTF hosted a milestone lobby day, bringing 40 people together to advocate for the Religious Freedom Peace Tax Fund Act in Congress. This three-part event included an interfaith service with *Congressman John Lewis* from Georgia at the National Cathedral; sight-seeing of the national monuments, and the National Cherry Blossom Festival opening events; and a CPTI update from *Derek Brett* and *Dan Jenkins*, followed by an energizing day of lobby training, congressional visits, reflection, and fellowship.
- During the summer of 2008, NCPTF/PTF launched an increase in use and development of technology and other digital resources. These technological advances have allowed the organization to move in a direction that uses fewer resources, by reducing the amount of office paper in addition to maintaining faster, more reliable, and more transparent communication with supporters. These efforts include social networks such as myspace.com, facebook.com and twitter.com. (Entering "National Campaign for a Peace Tax Fund", "NCPTF", or "conscientious objection to military taxation" in myspace.com will bring one in touch with important information about this organization, and this movement. Entering the other sites requires first entering an email address and creating a password.)

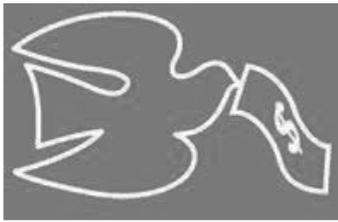
Melani Hom, Ronnie Lowell and Veronica Fellerath Lowell

USA National Campaign for a Peace Tax Fund/Peace Tax Foundation Inc.

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Conscience Canada report for 2006-2008

It may be useful to recap the history of war tax resistance in Canada. In 1793 the government of what was then called Upper Canada offered the Mennonites, Quakers and Brethren in Christ an exemption from military duty in order to encourage immigration. However they had to pay a fee so that others could serve in their place. With decades of lobbying, this militia tax was eliminated. A century later the same exemption from military service was granted to religious groups to encourage immigration. During WWII, buying PEACE bonds instead of war bonds as well as doing alternative service under civilian control was permitted to religious groups.

Since 1978, the focus of conscientious objection has shifted to war tax resistance, as we are in an era in which citizens' taxes, rather than their bodies, are conscripted. In 1981, a letter from six members of parliament and one senator which was widely published said, in part: "In times of military conscription, exemption from service in the military can be claimed on grounds of conscience, and alternate service is approved. It should be equally possible to claim exemption from paying for war preparation, and an alternative provided." The Canadian Constitution in 1982 enshrined freedom of conscience based on secular morality as well as religion.

Conscience Canada (CC) was incorporated in 1983 as a secular organization, and supported a legal test case against the compulsory payment of taxes for military purposes. The case was rejected; the rationale being that under the Income Tax Act there was no nexus between a taxpayer and the use of taxes. In 1983, the first Private Member's Motion calling for a National Peace Tax Fund was introduced into the House of Commons. Other Motions and Bills followed in 1984, '86, '88, '92, '97, '99, 2001, 2006 and 2007. In 2007, the Bill was re-drafted to propose the 100% redirection of all the conscientious objector's taxes into a special account that can be used for any purpose except for a military purpose. **THE CONSCIENTIOUS OBJECTION BILL C-460** was given first reading on 13 June 2007.

CC continues to promote both the full and the symbolic withholding of the military portion of federal tax to Conscience Canada's Peace Tax Fund. Many fiscal COs currently deposit the military part of their federal taxes in the Peace Tax Trust Fund operated by Conscience Canada, and usually are subject to collection from their accounts or income. There is currently no legal recognition of CO status in Canada. Military personnel who become COs have no legal means to obtain discharge or non-combatant status.

Senate

In 2007, Senator Nancy Ruth celebrated international Conscientious Objection day with a statement in the Senate in support of Conscientious objection to military taxation, encouraging the other senators to join her in this protest against military spending.

Follow-up to political lobby

A **checklist** was developed to help people approach their Member of Parliament on the need for CO legislation. This checklist is now on the CC web site, as well as sample letters to send to legislators. A **one-page summary** appears on the web site explaining briefly the **CO bill**.

Peace Tax Return

The **PTR** (both English and French) is inserted annually in the spring Newsletter (over 800 copies) and in another magazine, 'Press for Conversion!' (Over 2000 copies); it is distributed electronically to over 300 social justice, peace, faith groups, and handed out at many meetings, displays, public events and demonstrations across the country. It is also important to consider that there are a number of tax resisters who maintain an income below taxation levels so as not to have to pay into the war-making machine. Others just continue to pay against their conscience. A large part of Conscience Canada's work is to increase awareness of all of these different war tax resisters of the need to let legislators know of their dilemma. Satisfying our principles in the privacy of our 'conscience' may give comfort but it does not help much to advance the essential policy changes without which we'll continue to be participants to killing and destruction.

Educational Tools

In order to increase the visibility and impact of our conscientious objection and in spite of our overworked members, many tools were developed through generous donations and volunteer work:

- **Zine** - 5 600 copies of '*Take the BANG out of your tax Buck*' were printed by the people at Geez Magazine and distributed across the country.
- **DVD** - '*Work for Peace: Stop Paying for War*'. Thanks to filmmaker Sarah Zammit, a DVD - with French subtitles- was launched in 2007 and at the end of the year, over 600 of the 1028 copies produced had been distributed. The requests continue to come in and the comments are very favorable. A guide is available to help presenters facilitate discussion after the DVD screening. The DVD as well as the guide can be viewed on the web.
- **CC Fridge Magnets** - 1200 fridge magnets were mailed out through one of our 2008 Newsletters.

Newsletter

A Newsletter is published bi-annually and mailed out to members and supporters. It is also posted electronically on the CC website.

A thematic index of previous Newsletters was created for easy cross-reference and posted on the web.

Web Links

The CC Board decided by consensus to only focus on links that are directly related to the issue of fiscal conscientious objection.

Media

Articles on Conscience Canada were published in Peace Magazine and the Georgia Straight newspaper.

The Canadian broadcasting corporation (CBC radio) broadcasted an interview with a board member on the occasion of International Conscientious Objection day.

Membership and outreach

CC has a lower enrolment than we want and need. As of December 2007, there were a total of 197 members: 105 active Life members and 92 yearly-paid-up members, and a total of 67 tax resisters, 39 of whom made Peace Tax deposits during 2007. There is an ongoing effort to not only increase our membership, but to make it geographically dispersed, multigenerational, culturally and philosophically diverse, multi-lingual (at least French and English), and representing both secular War Tax Resisters and an expanded faith-based audience. Our Board members come from all parts of the country. We were saddened by the closure of our sister organization: 'Nos impôts pour la paix' (NIPP) from Québec.

Our priorities for membership reflects the responses given to a telephone survey conducted in the fall 2005:

- The need for a broader public general education as well as targeting specific groups such as politicians, people already involved in the peace movement but not yet aware of CO to military taxes, justice organizations, etc
- The need for networking: connecting with other peace groups
- The necessity to increase the number of people using the Peace Tax return (PTR)

The **Web site** was revamped, (www.consciencecanada.ca) making it more action oriented and easier to navigate. The DVD was posted on YOUTUBE with a link on our website.

Conscience Canada



Hannelore Morgenstern and Huberte Gautreau

Friedrich Heilmann



Netzwerk Friedenssteuer, Germany

Träger des Aachener Friedenspreises 1993

25 year jubilee of Netzwerk Friedenssteuer

In March 08 we were able to celebrate 25 years of existence of our Peace Tax Work in the Federal Republic of Germany. The concert of the songwriter Gerhard Schöne was the solemn prelude to the anniversary conference in Rotenburg/Fulda. The main topics of the jubilee meeting were the networking and linking with other peace groups, and also the constitutional complaint, an appeal to the Constitutional Court (more details will follow).

In March 1983 the Peace Tax Initiative was founded, later to be renamed as "network", or Friedenssteuer-Netzwerk.

The aims of our work

Our aim has not changed; it is still the passing of a Peace Tax Law by the German parliament. This presupposes concretization, co-workers (women and men), and lobbying.

Peace Tax Law

In the present year still we hope a legal expert whom we have charged with this task, is to work out the draft bill.

Political situation

The bi-partisan Great Coalition of the two main parties CDU/CSU and SPD is difficult constellation for our concern since they can refuse with an overwhelming majority any proposals which do not agree with their policies. Due to this constellation we could do only very little lobbying in the past two years.

Our Representatives' group presently consists only of two members of parliament who at present prefer not to become "active". That means, we are thrown back to the very beginnings. Taking the perspective of the elections to Parliament in 2009, possibly there will be new majorities which may become more favourable to our Cause.

Activities

The "Petition Committee" of the parliament (Bundestag), after three years, has resolved on our Petition. In the grounds for their rejection, partly they use very old and worn-out arguments. Therefore, we must try new paths and new arguments.

The "Netzwerk Friedenssteuer" supports a ten-person-group which is working out a Constitutional Complaint. Pursuant to Article 94 Section 4a of the German constitution (Grundgesetz) they pretend to lodge a complaint against the law on the national budget (Bundeshaushaltsgesetz) of 2009 which will enter into force on 1st Jan 09. Our argument is that this National Budget violates our basic right to freedom of conscience and belief (based on Art.3 Section 3 of the German Constitution) because we cannot, we argue, live according to our religion and belief.

Since the Budget Law (pursuant to Art: I. para 3) is also subject to the Basic Human Rights, we Netzwerk Friedenssteuer apply for a re-wording of the present and future budget laws to comply with the basic rights of all Germans. In September 08 all the legal details probably will be clarified so that the Complaint can be submitted at the beginning of 2009.

The working party Taxes into Ploughshares in 2007 again had rented a stand on the German Protestant Kirchentag, that time in Cologne (10 persons attended during 4 days). To the visitors of the Kirchentag we distributed a postcard which they could fill in and send to members of parliament: our Representatives were



questioned about their “voting behaviour” regarding the deployment of German Tornado fighter planes in Afghanistan, and regarding refusal of military tax.

Many visitors were already acquainted with our concern since we return every four (?) years with our stand. Unfortunately, the fact that most everybody knows beforehand why we are here is a drawback to any further activities.

At the same time as the Kirchentag there was the G8-Conference in Heiligendamm 2007. The international and the German Peace Movement had issued a call to protest. Indeed a major event, and members of our Netzwerk

Friedenssteuer joined in the general demonstration. At the opening of the protest event, in the big demonstration march, two of our members wore a supersize hat with the clearly readable lettering “Tax Consultant”. Here we distributed leaflets and asked for signatures supporting our Cause. The climax of the event was the big concert “Your Voice against Poverty”. For once the Peace Movement showed its force and was widely visible.

Just a detail to remember: the place of the G8 event plus a lot of countryside around it, was closed in with a fence 2.80 m high (cost: 11 million euros). The police presence was as generous as never before (16.000 police). 1.136 persons were detained and locked up in “cages”, which brought into play an international emergency lawyers’ service (more than 100 lawyers. This “legal team” later received an award) According to the Spiegel magazine, the overall costs of the Event are estimated at 1.000 million Euros.

Organization

The Netzwerk Friedenssteuer has about 200 individual members all over Germany (the mailing list for the Friedenssteuer News includes 286 persons inside Germany). The Network includes a juridical person in the form of a Non-Profit Association, with three board members. This Association attends coordination, representation and financing of the Network. There are five geographical Network Regions, plus two City Groups in Munich and Berlin, and also specific working parties for such focal points as “Legal Initiatives”, “Public Relations” and “Taxes into Ploughshares”.- One difficult aspect is that we hardly find young replacements for veterans who retire.

Publicity

Since January 07 the Network has its completely refurbished home-page in the internet. By the Email list during one year we send about 15 top-relevant news, as need arises. Also, all interested persons receive two issues per year of our printed Friedenssteuer News (12-20 pages, size DIN A4). We file our periodical in two special archives and hope that this way they are found easier and more often. Irene Auerbach kindly translates for us the CPTI Newsletter.

Accounts, balance of the 11th International Conference in Woltersdorf:

Expenses 18.941 Euros

Income 15.317 Euros

The deficit was met by a church to which we had submitted an application for a subsidy; they had offered to compensate any loss.

*Hannelore Morgenstern, Katharina Rottmayr,
Friedrich Heilmann
for Netzwerk Friedenssteuer*



**Irene Auerbach, Katharina Rottmayr, Gabriele Meischner
Ed Hedemann**



Bjorg Berg

Ed Hedemann

The Peace Tax Alliance, Norway

In Tønsberg the Quaker Peace fund Committee, QPC, collected the 500 signatures needed to forward the Peace Tax case in Vestfold county council, in accordance with the Peoples' Initiative, which allows citizens to front a concern when they get the prescribed number of signatures. On 6 December 2007 there was a referendum in the County Council and we were allowed to come and speak in favour of the Peace Tax. The majority voted in favour of our proposal and sent this appeal to the Presidency of the Parliament:

"Since the county council of Vestfold considers the question of a Peace Fund to be of national character, we request Parliament's President to effect an official analysis of the proposition. This will make the proposition better known and throw light on an initiative of national interest and important ethical challenges."

The Presidency forwarded the appeal to the different political parties, but we have had little response.

In 2000, when the case was first brought before the Parliament, the QPC provided a list of 40 prominent persons supporting the Peace Tax: Artists, politicians, clergy etc. The list is now supplemented by the Peace Tax Alliance, the organization that has taken over, and expanded QPC, (see below). The QPC has provided a substantial info-pack to all who wish to work for Peace Tax and formulated a letter of protest which can be sent along with one's income tax form, a copy of which was sent to the press. There have been many articles in the media, phone calls, letters to politicians and meetings with them, concerning Peace Tax!

In the Spring of 2007, six organizations, including the Quakers, constituted THE PEACE TAX ALLIANCE. There are now groups also in Bergen, Hamar and Levanger. They have collected the signatures necessary to use the Peoples' Initiative, but have not used them yet as they are trying to get more support before doing so.

Our red-green governments' popularity has deteriorated during this period, and "our" party has not been able to fulfill our expectations, but we are convinced that their representative, Hallgeir Langeland, will keep his promise and promote a detailed statement of the Peace Tax case as soon as it is possible to get wider support in Parliament.

Bjorg Berg and Kristin Skarsholt



Kristin Skarsholt & Bjorg Berg *Ed Hedemann*

EGMUN (Espergærde Gymnasium Model United Nations), Denmark

Background:

EGMUN stands for Espergærde Gymnasium Model United Nations and as our motto says; Pro Juventute - Pro Pace - Pro Amicitia, we work for youth, for peace and for friendship. Our mission is to give young people an insight into international politics and decision making and give them an opportunity to meet young people from all over the world and make international friendships. By participating in EGMUN, students get a chance to practice their English, learn about the structure of the UN and get better at debating. EGMUN is arranged by a group of students at Espergærde Gymnasium for high school students all over the world. This group of students has a large global network that is growing by each year they attend more and new MUN's. We work in co-operation with the Danish United Nations Association (<http://www.una.dk>) and the university MUN Danish Model United Nations (<http://www.danmun.org>).

The 7th session of EGMUN will be held **November 12th - 16th 2008**. Pre-registrations for EGMUN VII have opened. Check out the Conference 2008 (<http://mun.eg-gym.dk>) section to read more.

About EGMUN 2008:

- This year EGMUN has been visited by more than 100 foreign guests, from more than 10 different countries!
- In EGMUN we have committees occupied with: Social and humanitarian conditions, Human rights, International disarmament and Environment.
- Each year EGMUN is attended by guest speakers e.g.: Mark Draper from the American embassy and Sune Alenkær from Amnesty International.
- This year the Danish Minister of Education will open the conference.
- EGMUN is a great opportunity to increase your skills of rhetoric, English, social studies, etc.
- Yearly students from EGMUN travel to more than four other Model United Nations in Europe!
- As in the real UN, EGMUN also has some "Rules of procedure" .
- At EGMUN the official language is English, and all participators must wear a formal dress code.
- All committees have a chair whose job is to make sure that all nations receive fair treatment!
- EGMUN is a democratic conference, and nothing passes without an official voting-procedure.
- Besides political knowledge, the participators get an opportunity to build friendships across countries.
- Can young open minds create peaceful solutions? – We believe so!
- EGMUN's motto is: Pro Juventute, Pro Pace, Pro Amicitia. – For Youth, For Peace, For Friendship!
- NGOs in EGMUN:
 - Amnesty International , CPTI , Red Cross , UNICEF
- NGO-country
 - Palestine
- Invited schools to EGMUN from:
 - Cyprus, Finland, Germany, Italy, Poland, Sweden, The Netherlands and of course Denmark
- Support from Fredsskattefonden
 - fixed amount of money 2008-2009-2010
 - and earlier in 2006-2007

**Selected names and addresses of invited schools
2008:**

Stagneliusskolan , Frederiksgatan 5, Box 824, 391 28
Kalmar, Sweden

The Falcon School, P.O. Box 23640, 1685
Nicosia, Cyprus

Liceo Farnesina, Via dei Giuochi Istmici 64, 00194
Roma , Italy

Gymnasium Schwarzenbek, Postfach 11 26 , 21484
Schwarzenbek , Germany

Virkby Gymnasium, Klockargränden 2, 08700
Virkby, Finland

Xth Paderewski Lyceum, Katowice, Poland

Bonaventuracollege, Burggravenlaan 2, 2313 HV Leiden,
The Netherlands



Jannik Augsburg

Ed Hedemann

Contact EG-MUN:

Website: www.mun.eg-gym.dk

E-mail us at: egmun@egmun.org

Mail us at: Espergærde Gymnasium, Model United Nations,
Gymnasievej 2, 3060 Espergærde, Denmark

Secretary General: Mads Cramer,

E-mail: madsramer@egmun.org

Telephone: +45 3121 0135

*Jannik Augsburg
Fredskattefonden
(Danish Peace Tax Fund)*

Bjarkesvej 10, DK - 3000 Helsingør
Tel: +45 4976 5362 / +45 2966 5362
email: jannik@augzburg.nu



Coffee break

Friedrich Heilmann

The Swedish Tax Payers for Peace/ Skattebetalare för fred

The Swedish Tax Payers for Peace/Skattebetalare för fred was founded as an association in 1988, gathering at the time many concerned members of the Society of Friends and Women for Peace. Many of its founding members were born pre-1925.



Anton Liefesen-Thal *Ed Hedemann*

We have to operate in atmosphere of "national complacency" as most Swedish taxpayers have no idea of the degree of militarisation that our state is involved in, whether it comes to its collaboration with NATO or the arms production and export thereof.

The number of members of our organisation has been fluctuating around 70 since its foundation, and our board has been meeting quarterly.

We have translated the CPTI information brochure to Swedish, and thus have a standard leaflet that we can download and spread our global message.

During the last year we have gathered signatures on a petition for the "right to pay for peace", objecting to military taxation. The response was immediate on a face to face basis, and the leaflets were spread among friends and vegetarian outlets, health food shops etc.

Our campaign maintains a symbolic "Peace Tax Fund" known as "Your 50 Crown Banknote for Peace", whereby we collect among members and friends installments of 50 Swedish crowns so as to offer annual awards to groups, projects or individuals involved in active work for civilian, nonviolent conflict resolution. We have recently decided to offer the award for the coming years to the West Bank Villagers of Bil'in and their Israeli fellow activists from Anarchists Against the Wall, for their shared effort in a common civilian-based struggle. Sustaining this struggle by nonviolent means has born results, the Israeli Supreme court has ordered the army to retract its routing of the barrier. It is therefore essential for us enter a partnership with these activists in present plight. We thus hope to gain more supporters for our common message.

I would also like to mention that George Saliba Rishmawi, of the Palestinian Center for Rapprochement, who unfortunately has been hindered from participation at the Conference has offered us help in maintaining communication with the Bilin village committee, "Friends of Freedom and Justice".

As a somewhat "junior" partner in the CPTI or the global movement we find it important for us to gain further inspiration from all those gathered at the International Conference.

Anton Liefesen-Thal

**Forum for Solidarity Equality,
Environment & Development (FOSEED),
Nepal**

**The Organization for the SEED of Peace, Human
Rights & Development**



Joshi Kanhaiya Prasad

Ed Hedemann

Peace Tax Campaign and its scope in Nepal:

FOSEED came into existence soon after coming into contact with CPTI. But we have not been able to carry out our original plans as much as we had expected. This is primarily because of the heightened conflict in our country in recent years and also due to the chaotic political, social and economical situation in the country. In the last few years hopes of peace have seemed gloomy and we have had dubious expectations that peace would be recovered soon. But it is a matter of pleasure that the political situation has returned to normal earlier than most of us expected. For the first time, we people of Nepal are going to participate in making our own constitution.

Peace Tax Activities in Action:

1. Campaign Committee:

Hence, we formed a special committee for the campaign last year in January, 2007 and had a preparatory meeting at our office for effective implementation of the campaign work. The campaign has been named as "COA TMIP Campaign" (Conscientious Objection Against Taxation for Military Purpose Campaign).

2, Induction program:

We have begun to make aware about the interrelationship between tax, conflict and peace and development in the small groups at a time in our office, tea shop chats and suitable time and place to the people intensively in the recent years.

3. Lobbying and Advocacy:

Besides, we have begun to approach various political parties especially the major parties by sending the written texts prepared by us both in Nepali and English and had some informal meetings with them. The memorandum and the acknowledgement letters have been sent to the top leaders of Nepal including Prime minister and Speaker.

4. Interaction Program:

We held an interaction program recently inviting MPs, leaders of some political parties, intellectuals and journalists. The outcome is satisfactory and positive. But we have to keep on doing such activities in the future too.

5. Publication and production:

In the past years, we had produced the stickers, T shirts and cloth bags for the promotion. In the recent years too, we did reprints of those things to some extent.

This year we are making the Posters and soon it would be ready for the distribution. The sample of which could be seen.

6. The draft of Peace Tax Bill is underway:

FOSEED has been requesting to make a sample draft copy of Peace Tax Bill to a former MP, senior advocate and one of the Members of the Interim Constitution Committee to be presented while discussions with MPs and it is under the process.

Conclusion:

It is a new concept for Nepali people but people are taking interests to know it. We are optimistic that the very concept will work out in Nepal sooner or later. If the foreign intervene do not take place.

Joshi Kanhaiya Prasad
President, FOSEED

Campaign to Make Wars History

Join the international tax strike

Taxpayers have the power and the duty to stop the genocide in Iraq

“The solemn renunciation of war as an instrument of national policy necessarily involves the proposition that such war is illegal in international law; and that those who plan and wage such a war with its inevitable and terrible consequences are committing a crime in so doing...”

Nuremburg War Crimes Tribunal

Refuse to fund the killing

The most effective way of stopping war is to stop the flow of funds that pay for war. Governments can do nothing without **taxpayers’** money. If the UK and US Governments had had no money to pay the troops or purchase the weapons, to fly the bombers or train the soldiers, then they could not have fought the illegal war with Iraq. The time has come for taxpayers to take control of the nation’s destiny by refusing to pay for unlawful war and the murder of innocent people.

Taxpayers are duty bound to withhold tax

“Individuals have international duties which transcend the national obligations of obedience imposed by the individual State. Acting in pursuance of a Government order does not relieve a person from responsibility under international law, if the State in authorising action moves outside its competence under international law”

Nuremburg War Crimes Tribunal

Since the end of the Second World War taxpayers have had a legal duty to withhold taxes from any government that uses the funds for the illegal purpose of waging a war of aggression. As the wars with Iraq and Afghanistan are unquestionably illegal, taxpayers of each nation involved in the Coalition are legally obliged to withhold taxes from their Governments until the wars have stopped, the armed forces are withdrawn and war crimes have ceased.

Taxpayers were deceived into supporting a crime

Both the British and American Governments raised money from taxpayers on the grounds that it would be used for defence, but they used it to wage wars of aggression. Coalition Governments used taxes to pay, train, arm and deploy armed forces to invade and occupy Iraq killing thousands of innocent men, women and children. When you see pictures of the mutilated bodies of dead and dying Afghan and Iraqi children, don’t forget that this horrific crime was funded and supported by taxpayers. It was our money that paid for the cruise missiles and rockets that were fired into Baghdad; it was our money that was used to purchase and drop a million or more cluster bombs on Iraq maiming and killing innocent children and farmers, and it was our money that paid for depleted uranium artillery shells to spread radio-active dust particles throughout Iraq poisoning the country for thousands of years to come. The horrific war crimes that have decimated Iraq and Afghanistan could not have taken place without the willing consent of taxpayers.

Enacting laws to end wars

In 1950, in response to the horrors of two world wars, the UN enacted the seven universal laws of war known as the Nuremburg Principles. These make it a crime for any person to initiate or take part in a war of aggression. The criminal offences of complicity in a crime against peace, crimes against humanity or war crimes joined the offence of genocide [1948] as the world’s worst crimes. In 1998, after fifty years punctuated by warfare and conflict, 132 nation states, in a fresh attempt to end war, signed the Rome Statute of the International Criminal Court. Legislators were determined to block the loopholes in international law that had enabled the political leaders of rogue states [such as Britain, America and Israel] to breach the laws of

war with impunity. The world would only be able to eliminate warfare when it had a workable law enforcement system which would not only hold the political, civil and military leaders who start wars to account in court for their crimes, but would enable police to arrest and punish all those who aided, abetted or took part in the killing. The rule of law is useless unless it applies to everyone.

It is a crime to provide the funds for a war of aggression or an act of genocide

When legislators enacted the laws of war they were fully aware of the central role played by taxpayers. Without taxpayers willingly providing the constant flow of funds to pay the troops, to purchase the weapons and provide ammunition and supplies war would be impossible.

'In accordance with this Statute, a person shall be criminally responsible and liable for punishment for a crime [of genocide, a crime against humanity or a war crime] within the jurisdiction of the Court if that person:

- (a) commits such a crime, whether as an individual, jointly with another or through another person, regardless of whether that other person is criminally responsible;*
- (b) orders, solicits or induces the commission of such a crime which in fact occurs or is attempted;*
- (c) for the purpose of facilitating the commission of such a crime, aids, abets or otherwise assists in its commission or its attempted commission, including providing the means for its commission;*
- (d) in any other way contributes to the commission or attempted commission of such a crime by a group of persons acting with a common purpose...'*

The Rome Statute of the International Criminal Court

Any person who facilitates the commission of these crimes becomes criminally liable in law for the consequences and will be treated as a principal offender.

Are the killings in Iraq genocide?

To establish whether Coalition Governments' actions constitute an act of genocide one must identify what has taken place in Iraq and establish whether it meets the legal definition of the crime¹.

For the purpose of this Statute, "genocide" means any of the following acts committed with intent to destroy, in whole or in part a national, ethnical, racial or religious group, as such (a) killing members of the group; (b) causing serious bodily or mental harm to members of the group...

Using high-explosive, indiscriminate weapons such as cruise missiles, rockets, cluster bombs, mortars and depleted uranium artillery shells in residential areas in Iraq, Coalition armed forces caused the deaths of at least 100,000 and possible 1,000,000 Iraqi men, women and children since March 2003. This constitutes the destruction of part of a national group.

Were the killings intentional or accidental?

Having established that thousands of Iraqis were killed by Coalition armed forces, we need to determine whether these killings were carried out 'with intent' to destroy part of a national group, or whether they were the 'accidental' unintended consequences of war. To do this we again need to refer to the definitions contained in the legislation².

A person has intent (i) in relation to conduct, where he means to engage in the conduct, and (ii) in relation to a consequence, where he means to cause the consequence or is aware that it will occur in the ordinary course of events.

To prove 'intent' we need to prove that George Bush, Tony Blair and other leaders meant to engage in the 'conduct' [Ordering armed forces to invade and occupy Iraq using high-explosive weapons such as cruise

¹ From Article 6 of The Rome Statute of the International Criminal Court, Schedule 8 of The International Criminal Court Act 2001 [UK], The Genocide Convention Implementation Act 1988 – The Proxmire Act [USA].

² Section 66.3(a) of The International Criminal Court Act 2001.

missiles, rockets, mortars, cluster bombs and depleted uranium tipped artillery shells, to attack villages, towns and cities], and then we need to prove that they meant to cause the 'consequence' [killing Iraqi men, women and children] or that they knew that it would occur in the normal course of events. Just as the terrorists who planned and undertook the attacks on Omagh or the World Trade Centre did so knowing that innocent people would be killed, so too did Bush, Blair and their co-conspirators. They attacked Iraq, knowing that the cruise missiles, rockets, cluster bombs and depleted uranium shells that they were planning to use would cause violent explosions and in the normal course of events would kill and injure anyone in the vicinity.

George Bush, Tony Blair and others committed genocide

By choosing an unlawful course of action that would inevitably lead to the deaths of Iraqi citizens, by rejecting numerous peaceful non-violent options, by making clear statements in Parliament and the media condoning and supporting the use of armed force, and doing these things in the knowledge that their orders to their armed forces to invade and occupy Iraq would result in the deaths of innocent Iraqi citizens, proves that George Bush, Tony Blair, Gordon Brown and all the other political, civil and military leaders responsible for the war with Iraq set out with 'the specific intention of destroying' Iraqi citizens, and by killing at least 100,000 members of the Iraqi national group solely because they were living in Iraq, these leaders committed the crimes of genocide and conduct ancillary to genocide.

Join the international tax strike

This is a call for every taxpayer [individuals, companies and institutions] of the nations involved in the wars with Iraq and Afghanistan to join the international tax strike. Inform your Government that every citizen has a legal duty under the international laws of war to withhold all taxes until armed forces are withdrawn from Afghanistan and Iraq, the crimes against Iraqi and Afghan men, women and children have ceased, all support for the wars has ended and prosecutions of war criminals have begun. To prove to a court that you are withholding tax for the lawful purpose of preventing war rather than the unlawful purpose of tax evasion put your tax payments into a 'holding' account in your bank or building society that will be lawfully transferred to your Government when it has stopped committing war crimes and is acting lawfully.

Will I get into trouble for joining the tax strike and withholding tax ?

No! Not if the law enforcement authorities in your country abide by the laws of war, then you can't and won't get into trouble. However you might get into trouble in the short term if the law enforcement authorities in your country are unwilling to uphold or abide by war law [America, Britain and Israel are examples of States that regularly violate the laws of war].

In times of war, tax laws are reversed

In normal peacetime circumstances it is a crime to withhold tax from a government without lawful reason; and if you withhold your tax you will be forced by the Courts to hand them over to the State. But we are not operating under normal peacetime circumstances, WE ARE WAGING UNLAWFUL WARS OF AGGRESSION with armed forces on active service in Iraq and Afghanistan killing civilians. In times of war, when a State breaches war law by waging a war of aggression, normal tax laws are REVERSED by the laws of war and IT BECOMES A SERIOUS CRIME TO PAY TAX.

Paying tax for a war of aggression is a crime

If you continue to pay tax after you have discovered that it is a crime prohibited by the laws of war, not only will you face prosecution for complicity in a crime against peace [waging a war of aggression], but you become criminally liable as an accomplice to all the crimes committed by your government and your armed forces. As these crimes include genocide, crimes against humanity, war crimes and murder they will render you liable to prosecution for 'conduct ancillary to genocide', 'conduct ancillary to crimes against humanity', 'conduct ancillary to war crimes' as well as 'complicity in a crime against peace' and 'accessory to murder'.

The risks of joining the tax strike are low

If you are having difficulties with your Government you are advised to join together in solidarity with other tax resisters and peace activists until you can find police officers, prosecutors and judges who are willing to uphold the law. As you are doing your best to uphold international criminal law, it is Government's duty to provide proof that its demands are legitimate and to explain how their actions which are causing the deaths of innocent men, women and children do not constitute crimes under international law and cannot be construed as genocide, crimes against humanity or war crimes. Providing that you are willing to hand over the tax due to

the Government as soon as they meet your conditions or they prove in court that their actions are not crimes, you are acting entirely lawfully and prudently and cannot be charged with an offence. If in the unlikely event that they prove in court that the wars are legal then you can and must handover the taxes due to the court and if you do so immediately you cannot lawfully be prosecuted, imprisoned or made bankrupt.

It is our leaders who are breaking the laws of war

It is important to emphasise that by refusing to handover tax you are attempting to uphold the law and prevent further crimes from taking place. It is our Governments that are breaking the law not you. From the outset of these wars no Government has been able to justify in court the killing and mass murder that is taking place. They know perfectly well that the wilful killing of another human being is an act of murder. We all know that killing a child is a heinous crime; so ask them, when they approach you for tax payments, how they justify killing thousands of innocent children? Which law justifies their actions? They won't be able to answer you because THERE ARE NO LAWS ANYWHERE THAT JUSTIFY THEIR CONDUCT IN AFGHANISTAN AND IRAQ. On the contrary there are several international laws that prohibit war and the killings that ensue.

Leaders and Governments cannot be trusted to uphold war law

Governments have deceived citizens over the legality of war for decades, so when they assert that the wars with Iraq and Afghanistan are legal, the majority of citizens, who have been brought up believing that their leaders can always be trusted, believe what they are told. This is a major mistake. The new millennium has shown us that political leaders and Governments regularly lie to their citizens and cannot be trusted. Leaders such as Britain's Prime Minister or America's President will break every rule and law in the book if it helps them to achieve their political aspirations. We know that George Bush had decided to go to war with Iraq long before he got into power, and that he used the attacks on the World Trade Centre as an excuse to go to war with Saddam Hussein. White House propaganda was such that by the time America went to war with Iraq more than 50% of Americans believed that they were fighting Iraqis to get back at Al Qaeda for the events of 9/11. Downing St propaganda was such that a majority of the British people believed Tony Blair's lies that Saddam had weapons of mass destruction; that they could be readied for use against us within 45 minutes and that invading and occupying Iraq would be legal. None of it was true. Nothing about the wars with Iraq and Afghanistan is legal, lawful or legitimate.

Prosecute tax collectors

If a tax collector or government officer demands that you pay your taxes, refuse to do so. Notify them that complicity in a war of aggression and aiding and abetting genocide, crimes against humanity and war crimes are the most serious criminal offences known to law. Inform them that you have a legal duty to refuse to get involved in assisting mass murder. If they argue, refer them to Principles VI and VII of the Nuremberg Principles, Articles 25 and 27 of The Rome Statute of the International Criminal Court, if you are British Sections 51, 52, 55, 66 and 78 of The International Criminal Court Act 2001 and if you are an American refer them to the crimes of genocide and accessory to genocide outlawed by the Proxmire Act 1988. Remind them that as taxpayers both you and they are duty bound to uphold the law, and as the provision of the financial means to support genocide is the world's worst crime, not only are you obliged in law to withhold the taxes that make the genocide of the Iraqi and Afghan people possible, but you are obliged in law to report them to the police as an accessory to their Government's crimes.

Join the tax strike and take a stand for peace, justice and the rule of law

By forcing taxpayers to pay tax and contribute to these horrific crimes, Governments are forcing us to break the laws of war and become accessories to genocide. Don't let them do it. Stop paying tax now. It is an historical fact that when King John demanded more tax to pay for his wars in France it was the baron's refusal to pay that led to the signing of Magna Carta and the first example of the people's power to force their Government to toe the line. It is time for ordinary people everywhere to reassert their power over Government and join the international tax strike showing leaders that we will no longer tolerate their lies and crimes and that we will stand together against warmongers to eliminate war and promote peace, justice and the rule of law.

Conscience India
GANDHI-IN-ACTION

(Established-1984)

B-29, Mangal Pandey Marg Bhajanpura

NEW DELHI-110053

Ph: 011-22562448, 09811443566 Email: Gandhi_in_action@hotmail.com

5..September. 07

Respected Prime Minister,

Cordial Greetings,

I am writing this letter to you in reference with the News in the Media about the War Practice by the Indian Navy in collaboration with America, Japan, Australia and Singapore in the Bay of Bengal.

As a responsible Member of Conscience India, I have the moral responsibility to write you and draw your kind attention to the fact that such practices are indirectly encouraging to the tendency of war mongering. Especially to our neighboring country China. Today the whole world is in the grip of violence and terrorism. Efforts of the governments should be to encourage peace practices in place of War Practices.

I know you personally are very peace loving person and have been very close to Gandhi's idea of Peace and Non-violence. I have personally worked with you during Vinobaji's Centenary Programme in 1993 and I was much inspired by your dedication and devotion to Gandhiji's principles.

Therefore I request you to think over this current War Practice Program going on in Bay of Bengal.

Thanking you and with kind regards,

Yours Sincerely,

Prof. Arya Bhushan Bhardwaj
Founder

Utrecht, 5-9-2008
Ons kenmerk: 08024
Onderwerp: WTR-PTC conference



To: All participants of the
12th International Conference on
War Tax Resistance and Peace Tax Campaigns,
gathered in Manchester

Dear friends,

We send our greetings to all of you gathered in Manchester.

Euro's voor Vrede, the Netherlands organisation with its roots in the War Tax Resistance movement, has decided not to participate in the conference.

The main reason for our decision is the fact that the work of Euro's voor Vrede, though strongly linked to the principles of nonviolence and anti-militarism, no longer focuses on WTR-PTC. For many of you, this will not come as a surprise. Two years ago, at the Berlin conference, we already gave a talk about our current projects.

Since 2006 we have had two editions of our succesful Market for Peace project, and we are in the process of starting the third edition. This edition aims at raising awareness amongst school-pupils about the conflict in Central Africa (Congo, Burundi, Ruanda), using our prediction market game as a tool to grab and keep their interest.

With our Begroot je Rijk project we have developed a sort of digital penny poll, which has been followed by our current Budget Europe project at schools, which focuses on the EU-budget.

As a result of these projects we have grown considerably, and we have had to move to another office last February.

We wish you all a successful and interesting conference.

All the best,

Bart Horeman

Party Night



Numbers up with Friedrich Heilmann!



Angelo Gandolfi sings



Carla Goffi and Jan Hellebaut duet



Simon Heywood on keys



Conference chorus

Party photographs courtesy of Ed Hedemann

Peace Message Postcards

'There is no longer a choice between violence and nonviolence. The choice is between nonviolence and nonexistence.'

- Martin Luther King, the day before he was murdered



'At some point people will want peace so much that their governments will have to give it to them.'
Eisenhower

'No borders, no flags; we need more people working for justice and peace.'

'If you don't speak up, who will? If you don't take the first step to peace, who will?'



'Imagine there's no countries,
It isn't hard to do,
Nothing to kill or die for,
And no conscription too.
Imagine all the people
Sharing all the world . . . '

adapted from John Lennon

'I believe that spending a large part of my life helping to give the next generation a world in which war might be a "sad memory of the past" is the best way to live.'

'Use our taxes intelligently: pay for peace-building.'

'I deeply believe that no individual can experience true happiness or tranquility until we turn humankind away from its obsession with war. War has held us in its irrevocable grip throughout history; it is the source of all evil. War normalises insanity, destroying human beings, tearing all that is human and humane to shreds.'

'War is terrorism. How can I stand in the way? Set my taxes free!'

'Be aware and be sure that you step aside in time so that new people with their courage, strength and ideas, can continue the work you have done.'

'If we don't change, we will dwindle - TAXES FOR PEACE NOT WAR!'

Peace is in need. Everybody thinks and talks peace but it should be felt more in deed.'

'Achieving true peace will always be a struggle, but it must be a nonviolent struggle if we expect that peace to be a just one.'

'A lot of sun for you and your way.'

'We can keep our vision but use different words that the world understands - Taxes for Peace Not War!'

'Individuals have international duties which transcend the national obligations of obedience. Therefore [individual citizens] have the duty to violate domestic laws to prevent crimes against peace and humanity from occurring.' - Nuremberg War Crime Tribunal, 1950

'This year, as for the past ten years, we are not paying federal income taxes nor cooperating in their collection. We hope our action may have some effect. But, in any case, simply in order to justify our humanity, we must persist in our attempt to make action serve belief.'

- Written in 1959 to Internal Revenue Service by Wally and Juanita Nelson, US war tax resisters beginning in 1948

"May courage and blessings be with you and your special involvement, and thank you for doing this."

'You have to remember that everything you do is completely *insignificant*, but it is vital that you do it.'
Mahatma Gandhi

'Peace is RIGHT RELATIONSHIP

- between people

- between people and planet.

All else follows from that.'

Da pacem, domi-ne, da pacem, domine, in di-e-bus nostris.
Da pacem, domi-ne, da pacem, domine, in di-e-bus nost-
Da pacem, domi-ne, da pacem, domine, in di-e-
bus nostris.

Composed in the lower fifth + octave by Melchior Franz, a German composer who lived at the time of the Thirty-Years War 1618-1648

12th International Conference on War Tax Resistance & Peace Tax Campaigns
Manchester UK, September 2008

The Latin means: give us peace, o lord, in our days.



Conscience and Peace Tax International

For the right to pay taxes for peace, not for war

NGO in Special Consultative Status with the Economic and Social Council of the UN

International non-profit organization (Belgium 15.075/96)

www.cpti.ws

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Report by the Board of CPTI (period: September 2006 – July 2008) to the 8th General Assembly (September 7, 2008) in Manchester (United Kingdom)

1. BOARD MEMBERS (since the elections at the G.A. of October 2006):

Pedro Otaduy (chair, Spain), **Hannelore Morgenstern-Przygoda** (vice-chair, Germany), **Dirk Panhuis** (secretary, Belgium), **Alan Gamble** (treasurer, USA), **Robin Brookes** (U.K.), **Ricardo Esquivia Ballestas** (Columbia), **Carla Goffi** (Belgium), **Angelo Gandolfi** (Italy)

2. REPRESENTATIVES:

Geneva: **Derek Brett** - New York: **John Randall** (died April 29, 2008), **Rosa Packard**, **Dan Jenkins** (since January 2008), **Naomi Paz Greenberg** (since January 2008)

3. BOARD MEETINGS:

- 18th meeting: October 26, 2006 (Woltersdorf, Germany): 3 board members, 1 representative, 4 prospective board members
- 19th meeting: January 4, 2008 (Leuven, Belgium): 5 board members and 1 representative

4. ACTIVITIES IN GENEVA

4.1 Human Rights Council

CPTI continued to monitor the “institution-building process” of the new UN Human Rights Council, which had in 2006 taken over from the Commission on Human Rights as the UN’s principal forum for discussion on human rights.

On 27th March 2007 CPTI co-hosted with Friends World Committee for Consultation a “parallel event” to the 4th Session of the Human Rights Council, entitled “Conscientious Objection to Military Service: Recent Developments” at which Alan Gamble, CPTI Board member and at the time Executive Director of the National Campaign for a Peace Tax Fund spoke on “Conscientious objection to military taxation”. A transcript of his presentation may be found at www.cpti.ws (>CPTI documents > CPTI Side Events, Programs and Presentations).

CPTI has joined more than 50 other ngos as co-signatories to written statements on the “Human Right to Peace” drafted by AEDIDH (the Spanish Society for International Human Rights Law) and submitted to the 5th, 6th, 7th, 8th and 9th Sessions of the Human Rights Council.

At the 6th Session of the Human Rights Council (September 2007), CPTI was one of the fourteen ngos which made a joint oral statement on the Review, rationalisation and improvement of the mandate of the

Special Rapporteur on the freedom of religion or belief. The text of this statement may be found in the “CPTI Documents” section of the website.

4.2 NGO Committee on Freedom of Religion and Belief

CPTI continued active participation in the work of this Committee, and in its support of the Special Rapporteur on Freedom of Religion and Belief. In June 2008, CPTI was elected as the Secretary to the Committee.

4.3 Human Rights Committee

In December 2006 CPTI received two years’ funding from the Joseph Rowntree Charitable Trust to cover the continued production of briefing papers to the Human Rights Committee on the situation regarding conscientious objection to military service (and where relevant conscientious objection to military taxation) in states reporting under the International Covenant on Civil and Political Rights, and their translation into French and Spanish so that they are available in all three working languages of the Committee. These briefings can be accessed from the pages covering the relevant sessions of the Committee on the website of the Office of the UN High Commissioner of Human Rights (<http://www2.ohchr.org/english/bodies/hrc/sessions.htm>). Since the series started over 50 states have been covered. As a result of the briefing on the Czech Republic, Derek Brett participated at the invitation of Czech ngos in the briefing session for the Committee which they organised in advance of the consideration of the State Report in July 2007.

In July 2008, CPTI accredited Robin Brookes and Simon Heywood of the Peace Tax Seven to attend the session of the Committee where it considered the report of the United Kingdom. Robin Brookes delivered a brief statement in the opening plenary of the Committee’s session and CPTI organised an ngo briefing session for the Committee in which Simon Heywood made a presentation, along with representatives of Amnesty International, British-Irish Rights Watch, the Committee for the Administration of Justice, the Comité Suisse Romande de soutien aux Chagossiens, the International Commission of Jurists and the International Research Centre on Social Minorities.

In July 2008, the production of briefings was extended to selected states (in the first instance Colombia, Israel, Serbia, Turkmenistan and Uzbekistan) which were reporting under the Universal Periodic Review (UPR) process of the Human Rights Council.

It is hoped that it will eventually be possible to post all the briefings prepared since 2004 to the Human Rights Committee, and those submitted to the UPR process, on the CPTI website. Once the new COBIS (Conscientious Objection Information System) of War Resisters International is operational, the CPTI reports will also be entered - duly credited - in that database as they are produced.

4.4 Miscellaneous

In November 2006, Derek Brett was invited in his personal capacity to participate in an expert meeting convened by the Office of the UN High Commissioner for Human Rights to discuss a draft of a proposed handbook from the Office on the subject of conscientious objection to military service. Subsequent to the meeting, there has been no further word of the progress of this project.

An interview with Derek Brett on CPTI and its activities at in Geneva is to appear (in German) in the Summer 2008 edition of “Zivilcourage”, the Swiss objectors’ magazine. (It describes itself as “Der Schweizer Zeitschrift für Zivildienstleistende und Militardienstverweigerung”).

1. LEGAL COMMITTEE

The legal committee met for the first time on May 15-16, 2008, in Kortenberg (Belgium). Participants were: Derek Brett (CH) (Secretary), Robin Brookes (UK), Dan Jenkins (USA), Dirk Panhuis (B), and lawyers Fred Dettmer (USA), Lieven Denys (B) (Thursday only), Nick Grief (UK) (Thursday only).

Decisions and action points

- a) A glossary of legal terms in various languages, existing in an embryonic form, should be further developed. (The International Bureau of Fiscal Documentation, IBFD, in Amsterdam might be interested in helping to complete such glossary with a view to broadening their documentation work to cover human rights and taxation.)
- b) A future meeting, bringing together under the aegis of the Committee lawyers who had argued COMT cases in domestic courts in as many jurisdictions as possible, in order to compare the arguments which had been brought forward and the reasons given for rejection.
- c) Seek further earmarked funding for meetings and legal research.
- d) Encouraging Research on COMT.
- e) Instructions to researchers on how to collect all the cases on COMT; to scan them with a view to posting them all on the web site when resources permit; to arrange for the translation into English of documents in other languages.

6. PUBLICITY

6.1 CPTI News

CPTI News was sent out in October 2006, November 2007, and January-February 2008.

6.2 Web site

The web site has constantly been improved and updated by web master John Randall till his sudden death on April 29, 2008.

6.3 Leaflet

The CPTI leaflet is now available in English, Dutch, French, Swedish, Italian, Spanish.

August 31, 2008

Conscience and Peace Tax International General Assembly



Ed Hedemann

Minutes of the Eighth General Assembly

September 7, 2008

Manchester, UK 0900 - 1130

PRESENT:

Carla Goffi; Dirk Panhuis; Conscience Canada (Huberte Gautreau); Jannik Augsburg; Netzwerk Friedenssteuer e.V. (Friedrich Heilmann); COMIT (Yoshiko Tanaka); Pedro Otaduy; Skattebetalare för fred (Anton Leifsen-Thal); Robin Brookes; Conscience-PTC UK (Robin Brookes); David Bassett; Naomi Paz Greenberg; NCPTF (David Bassett)

Present by proxy: Jan Birk (proxy to Gertie Brammer); Christa Grewe-Voigt (proxy to Friedrich Heilmann); Kees Nieuwerth (proxy to Dirk Panhuis); Alan Gamble (proxy to Dan Jenkins).

17 out of 23 members are present or represented.

I Welcome and agenda

The chairperson Pedro Otaduy welcomes the members of the G.A. and all observers of the 12th conference. He remembers the death of the two prominent workers for peace tax since the last General Assembly: Marian Franz (November 2006) and John Randall (April 2008).

The agenda is approved.

2 Minutes of the 7th meeting of the General Assembly in Woltersdorf (2006)

Approved.

3 Report of the board over the years 2006-2008

The board and the representative (Derek Brett) present the report and give comments. D. Brett explains that not all the news items in the *CPTI Newsletter* are about CPTI activities. Other sources are the UN, War Resisters International (WRI), European Bureau on C.O. (EBCO), and other NGO's.

The G.A. insists on sending short and more frequent *CPTI Newsletters* so that they can use the news nationally. The board and the editor are aware of the problems (due to time and technicalities) and will remedy them. The board also asks for news from the national movements.

The report is approved.

4 Finances

4.1 Accounts 2006

Approved. (See annex 1)

4.2 Accounts 2007

Approved. (See annex 2)

4.3 Discharge

The G.A. gives discharge to the board of its financial liability.

4.4 Budgets 2009 and 2010

Approved. (See annex 3)

The G.A. asks to put the funds of CPTI in ethical (socially responsible) banks. The board replies that the savings account in Belgium is an ethical account in a not so ethical bank (Fortis Bank), and that the board is already considering the transfer of that money to a savings account at the (ethical) Triodos Bank.

5 Discussion on further action

5.1 The organizers of the 12th international conference are planning to make a list of **guidelines for the organization of a conference** and ask if CPTI would be willing to follow up that work and coordinate the improvement of it. The board agrees.

5.2 The G.A. assembly and the conference participants propose that **the international conferences be held under the aegis of CPTI** and that, every two years, a national movement be the host and organizer. Others see the interest of this idea to raise the profile of CPTI when it presents its reports to UN bodies and potential funding organizations. The board agrees to work out this idea.

5.3 The Danish member (J. Augsburg) draws attention to the **need to attract young people** to our ideas and mentions the EGMUN role play for high school pupils. (*EGMUN* stands for Espergærde Gymnasium Model **United Nations** and has as its motto: Pro Juventute - Pro Pace - Pro Amicitia.) He asks if CPTI could follow up on this idea, investigate where these UN role plays take place in high schools and universities, bring young people to the conferences, and provide an adapted program.

5.4 Julian Ovalle asks for action (even without mentioning COMT) with respect to states using **tax money for war instead of peace**. Also the private sector through paramilitary groups commits evil. These problems need attention, also outside the Western world. Angelo Gandolfi adds that CPTI could do this political work and become the embryo of an international resistance to the use of public money for war and weapons expenditure.

5.5 Anton Leifsen-Thal **asks for help** for Sweden and small movements in networking. Some other participants propose **that CPTI take more leadership in coordinating** the work of the national groups on War Tax Resistance and Peace Tax Campaigns.

The board answers that, if people want more work done by CPTI, CPTI will need more people and, surely, more budget. Also David Bassett and Carla Goffi stress the need for a **division of labour**: CPTI works on the international level and cannot do everything for lack of man/women power and money. It could have a coordinating role to a certain extent. Naomi Paz Greenberg adds that everyone can send

suggestions/proposals by email to the board who can study the requests. She dislikes the term “umbrella organization” and also the mention that CPTI is NOT an “umbrella organization”.

5.6 At the end of the meeting, Anton Leifsen-Thal announces that he and Bjørg Berg are willing to organize the 13th conference in Norway or Sweden. This offer is gladly accepted.

6 Changes in membership

The secretary of CPTI explains the plans about restructuring the membership. It is the purpose of the board to have a smaller and more efficient G.A. (really a “policy making body” besides the formal “controlling body”) and to reach easily the quorum of one third for a regular general assembly meeting and two thirds for a meeting dealing with the change of articles of association.

The *working members* of the G.A. would commit themselves to work actively in the G.A., pay a membership contribution, be required for the quorum and have the right to vote.

The *supporting members* would pay a membership contribution and could attend the G.A. only as observers. They should receive the *Newsletter* and other information about CPTI.

These changes would have to be written in de articles of association and approved formally by a later G.A.

This plan is welcomed warmly by various members. However, Friedrich Heilmann expresses a common feeling when he reiterates what the secretary said: **“We are all needed in CPTI”**. That means that all movements and conference participants are involved in CPTI on the first level. It should be easy to become a member of CPTI and to leave the association. Next come the formal details about incorporation as a legal association with a General Assembly and a Board. Also, he does not want a separation between members. Monica Frisch asks that the membership be as today: not only for physical persons but for legally established movements as well. The board agrees.

7 Any other matter

None.

Dirk PANHUIS
Secretary

Pedro OTADUY
Chairperson

Conference Evaluation

The following is a summary of feedback given by some of this year's participants.

What went well

Conference overall

- 'Overall the conference was excellent'
- 'Motivating and inspiring for the cause of peace'
- 'Valuable for new insights'
- 'Encouraging to see that there are people of so many different countries striving for the same target, and happy to hear that war tax resistance is not merely an individual matter - a matter of conscience - but that it should become a political goal'
- 'Placing Nick Wilson's excellent presentation last thing on the first evening raised the tempo a bit - standard progress reports can often be a bit turgid and boring so it was important to have some relatively lively challenging inputs from time to time'
- 'The schedule was full enough but not too demanding'
- 'Together you managed to create a welcoming and friendly atmosphere particularly helpful to newcomers!'
- 'I came back tired, enriched and empowered - THANK YOU ALL!'

Paul Rogers speech

Participants were united in their appreciation of Paul's speech which was very well presented and thought-provoking, and a precise summary of where we're at and how we need to move forward.

Meeting and learning from others

- 'The workshops were terrific opportunities to get to know other delegates, to begin to understand the problems they had to deal with, and the solutions they've come up with.'
- 'Perhaps equal in importance to the workshops were the opportunities we had to chat with other delegates informally between sessions.'
- 'Meeting real like-minded people is always important for the work we do to have a better world!'

Food and accommodation

- 'Charming venue with good accommodation'
- 'Good choice of vegetarian options'

Organisation

Most people thought the conference was very well-organised, with no noticeable 'slip-ups', "especially given the many logistical 'issues' that frequently happen at all such events".

What could have gone better

Groups

- Quite a few people thought the groups weren't structured enough, and would have benefited from a clear agenda or outline to keep people from straying too far off the point
- Whereas someone else said they would have liked more unstructured time and workshops with a central core of information presented by the facilitator, but with a more open structure
- Another suggested spending more time in small groups.

Country reports

- Most ran considerably over time. Recommended to limit them to 5 mins in future, with strict facilitation. Suggest someone other than the chair keeps time. This would leave more time for questioning the presenters
- Both the presenters and the questioners need to keep their points to the straight facts and avoid making speeches
- One participant thought it would be helpful to have a written synopsis of the tax systems in different countries, although noted this would be a huge task!
-

Jargon busting session

Only a couple attended this session, probably because earlier reports over-ran, and this was a disappointment to those who had hoped to benefit from it.

Punctuality

Several people were concerned about the number of latecomers to meetings and feel that this really shouldn't happen.

Translation

One of the delegates said that sometimes she would have found simultaneous translation helpful [I don't think we were clear enough this year when asking who needs translation, since our decision to invite two interpreters rather than hire translation equipment was because there didn't appear to be the need for it. This is something for future organisers to note.]

Name badges

Quite clearly, these should have been much BIGGER!

Venue and logistics

- It wasn't obvious to everyone where to check-in for arrival.
[This year's organisers relied heavily on the use of email communication, which saves both time and money, but it has to be said, is less reliable than good old land mail, and it is harder to present the information in a way that no one will miss. We did have problems with people not always receiving important emails relaying such information as the above. In hindsight I think it best in future if all the important final instructions, timings, maps, directions, etc are sent by letter post rather than email.]
- Some of the female participants would have preferred the shared bathrooms to be designated as single sex
- The exact start and finish times need to be made known much earlier to help people plan their travel.

CPTI

- Some people were not sure about having the CPTI general assembly as part of the conference unless all groups present become members. Otherwise it would be better to hold it in the afternoon so that people have the option as to whether to attend or not, and run an alternative workshop at the same time

- Several people expressed the wish to see CPTI play a more central role in co-ordinating joint international activities and also, to be the store of essential information for organising future conferences.

The Weather!

Alas, Manchester lived up to its unenviable reputation as the wettest city in the UK!

Suggestions for improvements to conference structure

- Spend more time on `developments` – planning and sharing ideas for raising the tempo of both national and international activities.
- It would be helpful if the outcomes of the small group sessions are shared briefly in the plenary sessions.
- An important suggestion is to choose a theme for next time, shared well ahead so that every group can come prepared to share their experience and ideas on the theme, eg `Appealing to youth` or `Influencing government` or `Using the law, lawful tax refusal` or `International tax resistance actions`.

Lastly Paul Sheldon offers a frank appraisal and some concrete suggestions for ways forwards, particularly on the topic of **how to attract young people**, on his blog. You can read it in full here:

www.blog.peacefulways.com/

It's in his September 08 archives titled `UK Conference on Peace/War Taxes – both good news and bad news`.



DVD here