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

**Written statement* submitted by Conscience and Peace Tax International (CPTI),
a non-governmental organization in special consultative status**

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

[11 February 2005]

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

CIVIL AND POLITICAL RIGHTS, INCLUDING THE QUESTIONS OF:
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Representatives from twelve countries in five continents gathered in Brussels, Belgium in July 2004 at the Tenth International Conference of War Tax Resisters and Peace Tax Campaigns. Citizens around the world continue to campaign for the right to refuse to pay taxes to be used for military expenditure and to insist that their individual taxes be allocated explicitly to peaceful purposes.

CPTI welcomes the achievements of the Commission on Human Rights, in Resolution 1998/77 and subsequent resolutions, to establish standards for the recognition of the right of everyone to have a conscientious objection to military service and for the provision of alternative civilian service for conscientious objectors. We note also that the Human Rights Committee in its General Comment 22 (1993) stated that such a right can be derived from Article 18 of the International Covenant of Civil and Political Rights and of the Universal Declaration of Human Rights, "inasmuch as the obligation to use lethal force may seriously conflict with the freedom of conscience and the right to manifest one's religion or belief".

We remind the Commission on Human Rights that many people around the world feel that to pay for others to use lethal force on their behalf conflicts no less seriously with their most basic religious, moral, or ethical beliefs as to use lethal force themselves. Our written statement to the 57th session of the Commission (E/CN.4/2001/NGO101) sets out fully the arguments for this viewpoint.

We exhort the Commission as it continues its consideration of the question of conscientious objection to military service to acknowledge also the issue of conscientious objection to military taxation and recommend that this issue be given explicit attention by the Office of the High Commissioner for Human Rights in preparing the analytical report mandated in Resolution 35 of the 60th Commission, which is to be delivered to the 62nd session. In particular from our own continuing researches, we feel that lessons could be drawn from an investigation of the current situation in Italy regarding the accommodation of such objections.

CPTI therefore calls on the Commission to:

urge states to consider making provision to enable the taxes of those with a principled objection to paying for military expenditure to be used for exclusively peaceful purposes; and

request the office of the UN High Commissioner for Human Rights to include an examination of best practices with respect to this issue in their report to the 62nd session of the Commission.
