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

**Written statement* submitted by Conscience and Peace Pax International, 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.

[13 February 2006]

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

The Commission on Human Rights has a proud record of recognising the rights of conscientious objectors to military service. It would be fitting if it were now prepared to extend this recognition to the rights of conscientious objectors to military taxation.

The linkage between direct, physical military service and indirect military service through financial means has been close throughout history, and persists to this day. It can be argued that the taxation regime of the modern nation state had its origin in the recognition of the disastrous economic consequences of universal bodily military service in the feudal tradition; taxation often arose first by enabling the most productive members of society to supply and pay for a surrogate to do their military service in their place. This rapidly developed into an indirect substitution through the medium of an equivalent financial contribution to the State, thus exempting the wealthier part of the population while the poor continued to perform their military service.

Research recently conducted by Conscience and Peace Tax International, and to be published in the Spring of 2006 under the title "Military Recruitment and Conscientious Objection: A Thematic Global Survey"¹ reveals that a surprising number of States continue to accept financial contributions in lieu of military service. In Colombia, Ecuador, Bolivia and Switzerland all or most of those excused military service for whatever reason - including those who are willing but physically incapable - are required to pay a special military tax. In other countries there is legal provision that exemption (Albania, Georgia, Mongolia) or (Iran, Uzbekistan) the commutation of military service to a brief period of training may be purchased for cash: sometimes (Syria, Turkey) this option is possible only to expatriates, as an alternative to their prosecution as "draft dodgers" on their return home; in this context it has also been recently suggested in Serbia-Montenegro.

This is just one of a number of reasons why it is rare that more than a very small proportion of those nominally eligible for it actually perform obligatory military service. In the Russian Federation, an extreme but by no means unique example, the Ministry of Defence itself puts the figure at no more than 9.5%. What happens to the rest? Depending on the country, they may simply not be called up; they may be lucky in a ballot; they may ignore the summons to report for military service - most safely by contriving first to be in another country; or they may be excused or exempted on any one of a large number of grounds. Overt corruption - a bribe paid to the recruiting officer, the purchase of a forged medical certificate - and the generally greater accessibility of appeal and exemption processes to those with money, education and influence, combine, even where there is no provision for formally "buying out", to ensure that as a rule it is the poor, the ill-educated, and those from deprived regions or marginalised groups in society who are left providing the overwhelming bulk of conscripts.

¹ This research was made possible by a grant from the Joseph Rowntree Charitable Trust.

In fact, however, the entire system of obligatory military service is in decline.² This process is often driven by the military establishment itself, which does not see the employment of large numbers of poorly-motivated, if not downright unwilling, conscripts as appropriate to the needs of the 21st Century. But while well-equipped, highly-trained “professional” armed forces may not need unskilled cannon fodder, they do need money, and that money is obtained by taxing citizens. No longer conscripted in person, they are conscripted through their taxes.

As physical conscription is phased out, therefore, the moral and ethical arguments underpinning conscientious objection remain applicable. Sometimes obscured by the complexities of modern economic systems, there remains a direct connection between the revenue which the State raises from its citizens, and its expenditure on weaponry and military activities. Many citizens have a conscientious objection, derived from central tenets of their religious beliefs or from profound moral or ethical convictions, to providing the financial means which enable others to go prepared to use lethal force on their behalf.

Conscience and Peace Tax International therefore calls on this Commission:

- a) to recognise that a conscientious objection to military taxation is just as valid and legitimate a manifestation of the freedom of thought, conscience and religion as is a conscientious objection to military service.
- b) to include in its resolution on the subject a recommendation that States be encouraged to take conscientious objection to military taxation into account
- c) to suggest that - by analogy with making available to *conscientious objectors to military service* an alternative service which is compatible with the nature of the objection - States should make available to *conscientious objectors to military taxation* a means whereby they may direct exclusively to purposes compatible with the nature of their objection those taxes for which they are personally liable.

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² Since 1963, the last peacetime conscripts have served in Argentina, Australia, Belgium, Bosnia-Herzegovina, Czech Republic, France, Honduras, Hungary, Italy, Jordan, Kuwait, Luxembourg, the Netherlands, New Zealand, Nicaragua, Peru, Portugal, Slovenia, South Africa, Spain, the United Kingdom and the United States of America. On current expectations they will be joined in 2007 by Latvia, Romania and Slovakia. Others, including Chile, El Salvador, Guatemala and Morocco, formally retain obligatory military service on the statute book but indicate that

either in intention or in practice, the recruitment needs of the armed forces will be met in the foreseeable future by voluntary enlistment. Cuts in the duration of obligatory military service have either already taken place, or are currently under discussion, or both - often as the first step towards an eventual “professionalisation” of the armed forces - in Albania, Austria, Bulgaria, Croatia, Finland, Georgia, Germany, Greece, Iran, Moldova, Mongolia, Norway, Poland, Romania, the Russian Federation, Serbia-Montenegro, Switzerland, The Former Yugoslav Republic of Macedonia, the Ukraine, Uzbekistan and Venezuela.