

## • **Part Six: Conscience and Peace Tax International**

### 6.1

#### **Introduction: Relationship between the International Conferences and Conscience and Peace Tax International (CPTI)**

By Dominique Boisvert (Canada)

At the conference we discovered how **CPTI** (Conscientious Peace Tax International) was a **totally separate entity from the WTR-PTC Conferences**, despite the fact that CPTI grew out of the Conferences, and what type of relationship existed between the two entities:

- The WTR-PTC Conferences were initiated in **1986** in Germany to gather sympathisers of all kinds of resistance/opposition/alternatives to war taxes (some were real "groups or movements", others were more individuals in certain countries). It turned out that they decided to meet again 2 years later, and from then on, every 2 years; but without any formal structures or links in between these biennial Conferences; at the end of each one, a group or individual from another country would invite for the next Conference and take charge of its preparation. Some participants would be more steady but a lot of participants were only one time or two time participants; often, a majority of participants would come from the host country but not always (as this year)
- At the 1992 Conference in Belgium, there were discussions about the usefulness of creating a sort of "international" committee that will take the lobby work for CO at the international level (UN, Human Rights Commission, Council of Europe, etc.); and in **1994**, in Spain, the CPTI was created as this "international committee" NOT to federate or coordinate the various WTR-PTC present at the biennial Conferences, NEITHER to serve as liaison or follow up between the Conferences, BUT ONLY to ensure the WTR-PTC lobby at the international level (mainly in New York and Geneva for the UN and in Brussels for Europe); a few years later in **1996**, CPTI was incorporated under Belgium law and in **1999** got official Special Consultative Status with ECOSOC (Economic and Social Council) of the UN.
- That is why the **CPTI Board and General Assembly** are legally completely different and separate from the WTR-PTC biennial Conferences, though practically speaking the CPTI General Assembly always meet at the same time as the Conferences, works out of consensus and considers all Conference participants as *de facto* CPTI members.
- The CPTI has its own Board (contrary to the Conferences which, up to now, had no follow-up mechanism) made up of *individuals* who are not there as "delegates" from their own country or movements, which meets generally about once a year and works through emails in between. **CPTI also has "representatives"** (working mainly on a volunteer basis for CPTI, though their professional work may be also connected to this task, usually through Quakers or Mennonites connections) in both Geneva (Derek Brett) and New York (John Randall and Rosa Packard). In Belgium, Dirk Panhuis, the CPTI secretary, is one of the key contacts for CPTI.

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## 6.2



## 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](http://www.cpti.ws)

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### Minutes of the Sixth General Assembly Brussels, Belgium, July 10, 2004, from 14 till 16h

**Present:** More than 2/3<sup>rd</sup> of the members are present or represented (see annex 1). The G.A. has thus reached the quorum needed for amending the articles of association.

#### 1. Minutes of the Fifth General Assembly (Hirschluch, September 7, 2002)

Approved.

#### 2. Report of the Board over the years 2002-2004

The written report submitted by the Board is complemented by oral explanations given by representatives Marian Franz (UNONY) and Derek Brett (UNOG). The written report is given in annex 2. The G.A. approves the report.

#### 3. Finances

- a. The accounts for 2002 and 2003 (given in annex 3 and 4) are explained by the board and approved by the G.A.
- b. The G.A. gives discharge to the board for the accounts of the years 2002 and 2003.
- c. The contributions of national movements over the years 1997-2003 (given in annex 5) are presented to the G.A.
- d. The budgets for 2004, 2005, and 2006 are explained by the Board and are approved by the G.A. (annex 6).
- e. Fund raising. The board explains the fund raising efforts through the creation of a data base of "Friends of CPTI". A response form and a leaflet about CPTI are distributed. The board asks the national movements to distribute the leaflet with their newsletter.

#### 4. Amendments of the articles of association (statutes)

The board proposes amendments in the constitution. The articles and the amendments are discussed and approved as presented with some minor changes in articles 12 and 22. The final text (see annex 7) will be sent to the Federal Ministry of Justice and published at the cost of the association in the *Bijlagen tot het Belgisch Staatsblad*.

#### 5. By-elections

Erik Hummels (chair), Phil Rimmer (member), and Bart Horeman (member) have resigned from their function as board member in the middle of their mandate of 4 years. The board proposes the following persons as board members for the remaining period of the mandate:

Ricardo Esquivia (Colombia) and Carla Goffi (Belgium). The G.A. elects those two persons as board members by consensus.

In accordance with art. 23 of the existing articles of association (art. 24 of the amended articles) the board redistributes the tasks among the board members. Marian Franz explicitly states that she will be an acting chair person for the remaining two years.

Marian Franz (acting chair)  
 Hannelore Morgenstern-Przygoda (vice-chair)  
 Dirk Panhuis (secretary)  
 Pedro Otaduy (treasurer)  
 Ricardo Esquivia (member)  
 Carla Goffi (member)  
 Cosimo Tomaselli (member)

The resignation of Erik Hummels, Bart Horeman, and Phil Rimmer, the election of Ricardo Esquivia and Carla Goffi, and the redistribution of tasks for the remainder of the mandate (2004-2006) will be sent by the secretary to the Federal Department of Justice for approval and publication in the *Bijlagen tot het Belgisch Staatsblad*.

## 6. Discussion on further action

Members and the board ask that relevant information about national developments be sent to the board for publication on the web site.

The board asks that newsletters and other relevant information be sent to Derek Brett (UN representative in Geneva).

Derek Brett will develop a data base of persons and organizations interested in the work of CPTI.

## 7. Any other matter

Acting Chair Marian Franz thanks Erik Hummels and Bart Horeman for their work on the board of CPTI.



Marian C. Franz  
 acting chair

Dirk Panhuis  
 secretary

\* \* \*

### 6.3: Annex 1: Attendance at the G.A. of July 10, 2004

*Members present at the G.A. July 10, 2004 in Brussels:* David Bassett, Jan Birk, Conscience Canada (Marilyn Hébert), Conscience The Peace Tax Campaign U.K. (Oliver Haslam), Euros's voor Vrede (Bart Horeman), Christa Voigt, Svend Henriksen, Koenraad Moens, National Campaign for a Peace Tax Fund (Marian Franz), Norwegian Quakers' Peace and Human Rights Committee (A.M. Nilsen-Quirk), Pedro Otaduy, Dirk Panhuis, Stichting Vredesfonds (Bart Horeman).

*Members represented by proxy:* Bob De Baecke (by Koenraad Moens), Gerald Drewett (by Conscience – Oliver Haslam), Giorgina Momigliano (by Dirk Panhuis), Kees Nieuwerth (by Christa Voigt).

## 6.4 Annex 2

# Report by the Board of CPTI

(period: August 2002 – April 2004)  
to the 6<sup>th</sup> General Assembly (July 10, 2004)  
in Brussels (Belgium)

1. **Board members:** Erik Hummels (Netherlands, chair), Marian Franz (vice-chair, USA), Dirk Panhuis (secretary, Belgium), Pedro Otaduy (treasurer, Spain.), Cosimo Tomaselli (Italy), Hannelore Morgenstern-Przygoda (Germany), Phil Rimmer (U.K.)
2. **Representatives:**  
New York: Marian Franz, John Randall, and Rosa Packard  
Geneva: Dirk Panhuis, Bart Horeman, and Derek Brett
3. **Board meetings:**
  - 12<sup>th</sup> meeting: September 5th and 8th, 2002 (Hirschluch, Germany): 7 board members, 2 representatives, and 3 others
  - 13<sup>th</sup> meeting: April 5, 2003: (Geneva, Switzerland): 5 board members, 2 representatives and 1 other
  - 14<sup>th</sup> meeting: April 3, 5, 6, 2004 (Geneva, Switzerland): 4 board members, 3 representatives, 2 others
4. **Work in New York**

### a) Representation

In their role as CPTI NGO representatives to the UN in New York, Rosa Packard and John Randall are associated with Quaker UN office (QUNO-NY) for the issue of conscientious objection and have met with their committee and staff to clarify this.

CPTI convened an NGO working group on conscientious objection which has become a subcommittee of the NGO Committee on Human Rights and meets most months at the Mennonite Central Committee office in New York.

CPTI Representatives attended meetings and programs organized by The Department of Public Information, by The NGO Committee on Religious Freedom and the NGO Committee on Human Rights.

Since 2000 CPTI is a member of CONGO (Conference of NGO's at UNO). This membership provides CPTI with a free meeting room at the Church Center, 777 UN Plaza, NY.

Rosa Packard represented CPTI at the *Pendle Hill Peacenet* founding meeting in Wallingford, Pennsylvania, October 2003.

John Randall and Rosa Packard met with Bruna Nota of *Conscience Canada* and introduced her to the *NGO Working Group on Conscientious Objection*.

Marian Franz and Rosa Packard consulted with the committee preparing a NY City Council resolution supporting peace tax legislation.

Rosa Packard gave a presentation at Riverside Church in New York in connection with this on January 25, 2004. John Randall provided web space for this activity.

#### **b) Legal Research**

Rosa Packard worked with two high school interns for six weeks exploring CPTI's legal research on the subject of Conscience Objection to military taxation (COMT). Meetings were arranged with the convener of the Peace Caucus at the UN, with an attorney, and a peace educator. John Randall advised them on the use of the web page and hosted their visit to the UN. The interns helped to arrange an educational program on nonviolent alternatives to war for their high school and for their local community.

Under a grant from NYYM (New York Yearly Meeting) Peace Concerns legal research was begun on COMT in the USA. A websearch was begun, files were begun. A meeting with John Randall, Rosa Packard and Ruth Benn, coeditor of the book *War Tax Resistance* was held. In preparation for an article on selected Quaker cases on COMT in different countries German source material on the Voigt case was translated, source material on the Windsor case, the Prior case and the Philadelphia Yearly Meeting case was obtained.

#### **c) Best Practices Report**

With other members of the *NGO Working Group on Conscientious Objection* Rosa Packard met with the USA Mission concerning the UN High Commissioner for Human Rights (UNHCHR)'s *Best Practices Report*. (See also under Geneva, below.)

Rosa Packard wrote a letter to missions encouraging their response to the *Best Practices Report*. The letter was sent out by John Miller of *War Resisters International* and the NGO Committee on Human Rights.

#### **d) Programs for NGO representatives and the public**

(taped and transcribed for [www.cpti.ws](http://www.cpti.ws))

Educating Youth About Their Human Right of Conscientious Objection. Panel Discussion at the Third Preparatory Committee for the Special Session on Children. United Nations, New York, June 12, 2001.

The Human Right of Conscientious Objection: A panel discussion presented by the *NGO Working Group on Conscientious Objection*. The United Nations, N.Y., 20 February, 2003.

Alternatives to War, Panel Discussion with audience participation. Greenwich, Connecticut, May 31, 2003.

CPTI arranged a program March 25, 2004 in New York at the Church Center across the street from the UN. "The Human Right Not to Pay for War" was sponsored by the *NGO Working Group on Conscientious Objection* and the *NGO Committee on Human Rights* at the UN in New York. Rosa Packard moderated it. Members of the panel spoke briefly, followed by questions. Marian Franz, Vice President of CPTI, showed the video "*Compelled by Conscience*" and spoke of the work of international movements. Bill Perkins, New York City Councilman announced plans to introduce a City Council Resolution this spring supporting Peace Tax legislation. Shulamith Koenig, founder of the *Peoples Movement for Human Rights*

*Education* and recipient of the *UN Award for Human Rights Education 2003*, spoke of the importance of placing our efforts in a human rights context. Members of the audience suggested we approach *Mayors for Peace* with our concern when they come to New York at the end of April for the Nuclear Proliferation Treaty discussions. A member of the audience requested a one page description of the activities of movements in various countries. We distributed CPTI's brochure and statements to the Commission on Human Rights. Rosa Packard tape recorded the session and will edit a transcription for our web page. The UN office of the *Menonite Central Committee* was helpful in making arrangements for the room and hospitality and publicity.

## 5. Work in Geneva

### a) UN Commission on Human Rights (CHR)

#### 2003 (59th session).

- A written statement "*Conscientious Objection to Military Taxation*" / "*Objeción de conciencia a impuestos militares*" was submitted in English and Spanish by CPTI to the UN CHR (UN document: E/CN.4/2003/NGO/24).
- 2003, April 2-9. Marian Franz, Dirk Panhuis, Hannelore Morgenstern, Derek Brett, Bart Horeman, and Rosa Packard attended one week of the 59<sup>th</sup> Session of the UN Commission on Human Rights in the "Palais des Nations" in Geneva. Some became acquainted for the first time with the whole machinery, the plenary meetings, the role of NGO's, special meetings organized by NGO's on certain themes, etc.
- An oral statement was made in plenary meeting by Rosa Packard on April 9, 2003.

#### 2004 (60th session)

- First week of April. Marian Franz, Dirk Panhuis, Hannelore Morgenstern, Derek Brett, Rosa Packard, and John Randall attended one week of the 60<sup>th</sup> Session of the UN CHR.
- A written statement on COMT was submitted in English, Spanish, and French to the 60<sup>th</sup> UN COM HR. (Document E/CN.4/2004/NGO/79)
- An oral statement on the "Report of Best Practices" was made by Derek Brett.
- The CPTI delegation monitored the debate in the Plenary Session on agenda item 11 "Civil and Political Rights" (which includes the sub-section 11g "Conscientious Objection to Military Service"), and participated in several of the other "parallel events" which took place during this time.
- On Monday 5<sup>th</sup> April, CPTI, on behalf of a group of NGOs [FIDH (Fédération Internationale des Droits de l'Homme), FWCC (Friends' World Committee for Consultation - Quakers), MINBYUN (Lawyers for a Democratic Society, South Korea), Pax Romana, and WRI (War Resisters International)] hosted a "parallel event" at which David Marshall of the office of the CHR introduced the "best practices report", and two other speakers made presentations: Stéphanie David (Middle East and North Africa programme officer for FIDH), on the situation of conscientious objectors in Israel; and Yong-Wook Jung (Korea Solidarity for Conscientious Objection) on conscientious objection in South Korea.
- Croatia this year for the second time coordinated the drafting of the resolution on conscientious objection. CPTI was represented by Derek Brett at the two "open" meetings on the draft text, held on 26<sup>th</sup> March and 8<sup>th</sup> April. The increasing number of such consultations, (which complement the meetings where co-sponsors agree in private the text to which they are putting their names) is a welcome trend towards

greater “transparency” in the processes of the Commission. The text of the resolution (Resolution 2004/35) was (like its predecessors) adopted without a vote.

- The full list of co-sponsors of the resolution was: Albania, Armenia, Australia, Austria, Bosnia and Herzegovina, Brazil, Bulgaria, Canada, Costa Rica, Czech Republic, Denmark, Dominican Republic, Finland, France, Georgia, Germany, Ireland, Italy, Latvia, Netherlands, Nicaragua, Norway, Poland, Portugal, Republic of Moldova, Romania, Russian Federation, San Marino, Serbia and Montenegro, Slovakia, Slovenia, Spain, Sweden, Switzerland, The former Yugoslav Republic of Macedonia, and United Kingdom of Great Britain and Northern Ireland.
- Together with Croatia itself this represents thirty-seven States, ten more than in 2002, a very encouraging development. Of particular note is the increase from one (Costa Rica) to four in the number of co-sponsors from the Latin American / Caribbean regional group, including Brazil as the first South American co-sponsor.
- Also encouraging was the fact that (as far as can be told at the time of writing) there is no sign this year of a letter from Singapore (on behalf of itself and various other non-members) dissociating themselves from the consensus on the resolution. As was clear from the statement delivered in the plenary, however, Singapore has not changed its position of opposition to any right of conscientious objection.
- The only member of the Commission to make a statement before the vote was taken was the United States of America. In the second open meeting on the draft the USA (not itself a co-sponsor) had produced without explanation suggested revisions to the wording of two paragraphs (including one which was actually a quotation from an earlier resolution!), but the co-sponsors subsequently decided to retain unamended the draft they had presented to that meeting. The statement now made in the plenary put these proposals in context. Of course the resolution had not originally been drafted with the USA in mind, but cases of servicemen with an objection to the Iraq war who had sought refuge in Canada having suddenly become topical, the USA was anxious lest the wording should seem to apply to them.

## **b) Work of representative Derek Brett (D.B.) in 2004**

### **Best Practices Report**

By far the greatest focus of activity during the year has been on the preparation by the Office of the High Commissioner for Human Rights (OHCHR) of a report on their “compilation and analysis of best practice with regard to the right of everyone to have conscientious objection to military service...”

CPTI took a leading role in supporting this process particularly in encouraging NGO input. On 3<sup>rd</sup> July 2003 CPTI and QUNO (Quaker Office at the UNO) co-hosted a confidential lunch meeting at Quaker House at which an invited group of interested parties heard a progress report from the OHCHR and further input and follow-up strategies were discussed. At least one larger NGO which contributed material to the study did so partly as a result of this meeting. We were also instrumental in forwarding to the OHCHR material from the *Center on Conscience and War (CCW)*, a domestic NGO in the USA, whose attention was drawn to this by our New York representatives. At the Commission on Human Rights (see above, 5, a) CPTI coordinated and moderated the parallel event at which the OHCHR report itself was presented.

By contrast, our own attempts to collate evidence about best practice with regard to the treatment of COMT were disappointing. Nevertheless we were able to piece together a brief submission focusing essentially on the United States and Italy. Copies both of our submission and that which we forwarded from *Center on Conscience and War (CCW)* have also been posted on the website.

Had the COMT evidence been incorporated in the report, this would have represented a major step forward in stretching the boundaries of discussion on conscientious objection, and it was no surprise that it was not in fact mentioned. Our evidence has however been filed with the other submissions and is available for inspection at the OHCHR. D.B. has studied the complete file of evidence submitted, and considers that it contains an important updating of the documentation on the situation of conscientious objection in the world, to which the report itself, by too narrow an interpretation of its terms of reference, failed to do full justice.

### **Visit of New Profile**

The postponed visit of two representatives of *New Profile* eventually took place on 10<sup>th</sup> and 11<sup>th</sup> June. D.B. attended the presentation they gave to ngo's on the afternoon of 10<sup>th</sup> June, and hosted them talking to Geneva Quaker Meeting that evening. On the 11<sup>th</sup>, through QUNO, they had a number of very productive meetings with Government Missions.

*New Profile* describe themselves as an organization of "feminist women and men" working for the "civil-isation" of Israeli society, by which they mean reversing the creeping militarization of all aspects of life, of which they gave chilling evidence. War tax resistance is obviously a linked issue, but as an organization they are not directly involved in this, as they take pains to operate strictly within the existing law.

### **Collaboration with Quaker Council on European Affairs (QCEA) in Brussels**

D.B. had preliminary meetings in the Spring and Summer of 2003 with the new representatives at the *Quaker Council on European Affairs*, and having just been appointed Switzerland's representative on the Board of QCEA attended his first meeting in Brussels on 27<sup>th</sup> March 2004, and was able to have further discussions about collaboration. QCEA is working in two directions. They are collecting information on Peace Tax issues in Europe with a view to working for acknowledgement of COMT at the Council of Europe, where they are an accredited NGO. They also have been carrying forward a research project on the current legislative situation regarding all forms of conscientious objection, updating with regard to Europe the information which was last collected comprehensively in the WRI Concodoc project in 1998.

### **UN Committee on Human Rights**

Whenever possible D.B. has attended the hearings by the Committee on the periodic reports by States Parties on the implementation of the *International Covenant on Civil and Political Rights (ICCPR)*. Questions are usually asked about conscientious objection, and the Committee are particularly vigilant on the issue of disproportionate length of alternative service. Useful supplementary information often emerges. In particular D.B. suggested to Slovakia that they could usefully submit for the *Best Practices* report the explanation they gave to the Committee, but they did not do so.

There is no reason to suppose that at this stage a "communication" to the Committee from a war tax resister would be any more favorably received than was the Pearce case in the early 1990's. The time is however ripe for the Committee to pronounce on a straightforward case of conscientious objection to military service and D.B. is continuing to use all his contacts to look out for one which fulfils the necessary criteria, namely that the State concerned must be a



party to the second Optional Protocol to the ICCPR and that the complainant must have “exhausted domestic remedies” i.e. taken the matter to the ultimate court within the State.

### **Sub-Commission on the Promotion and Protection of Human Rights**

D.B. continued to monitor the activities of the Sub-Commission, which meets each year in August. Most relevant to our concerns at the moment is the ongoing study by the French expert, M. Decaux (inherited from his predecessor, M. Joinet) on military tribunals. One of the most common abuses is the adjudication by such tribunals on cases of conscientious objection, in other words pre-emptively subjecting civilians to military jurisdiction. This, along with the question of military schools, to which the *Coalition to Stop the Use of Child Soldiers* is increasingly turning its attention, forms part of the network of issues which need to be addressed in the context of what New Profile call ‘civil-isation’, and none of which can be fully understood in isolation.

### **CONGO Sub-Committee on Freedom of Religion or Belief**

D.B. has continued to attend, and is gradually coming to participate more actively in meetings of this Committee.

### **Reform within the UN System**

D.B. has attended a number of meetings revealing current thinking regarding reform within the UN system, including the work of the High Level Panel appointed by the Secretary-General and proposals for reform of treaty bodies and reporting procedures.

### **Rapporteur on the Freedom of Religion or Belief**

Mr. Amor diligently took up the issue of religious persecution of conscientious objectors in the countries which he visited, but he made it clear that he did not consider the issue a central part of his mandate. His term has now come to an end and the Chairman of the Commission will appoint his successor within the next few weeks. The question of a submission will be followed up once the new rapporteur is in office.

## **6. Bertrand Russell Peace Foundation Conferences**

- a) June 26-27, 2003: BRPF organized a consultation of the “European Network on Peace and Human Rights” in the buildings of the European Parliament. Dirk Panhuis represented CPTI. A paper on COMT was included in the final text.
- b) April 29-30, 2004: a similar meeting in Brussels was attended by Derek Brett.

## **7. Publicity**

- a) The web site ([www.cpti.ws](http://www.cpti.ws)) is taken care of by web master John Randall.
- b) Marian Franz and Rosa Packard prepared a brochure for CPTI (April 2004).
- c) Rosa Packard wrote a number of emails “Letters from the UN”

## **8. Articles of association**

The secretary prepared amendments to the articles of association, mainly because of a new Belgian law (May 2, 2002) on international non-profit associations. The Board will present the amendments to the members at the General Assembly in Brussels on July 10, 2004.

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## 6.5 Annex 3

**Conscience and Peace Tax International**  
**Bruineveld 11 - 3010 Leuven - Belgium**  
 International non-profit organization (Belgium N° 15075/96)

**ACCOUNTS 2002 in euros**

<b>INCOME</b>		
<b>Contributions from national movements (8):</b>	1.856,96	
<b>Donations (6):</b>	535,07	
<b>Interest:</b>	138,65	
<b>Fluctuation exchange rate</b>	0	
<b>Other:</b>	47,76	
<b>TOTAL INCOME</b>	<b>2.578,44</b>	<b>2.578,44</b>

<b>EXPENSES</b>		
<b>Representation:</b>		2.743,92
Geneva:	1.123,17 €	
New York: 1.696,95 \$ =	1.620,75 €	
<b>Outreach:</b>		713,35
Copies of brochures and statements:	35,23 €	
Books + CONGO = 710 \$ =	678,12 €	
<b>Fund raising:</b>		0,00
<b>Organization:</b>		85,76
Publication board + mailings to members		
<b>Administration:</b>		0,00
<b>Financial costs:</b>		803,33
Bank transfer and maintenance fee	57,79 €	
Fluctuation exchange \$/€	745,54 €	
<b>TOTAL EXPENSES</b>		<b>4.346,36</b>

<b>RESULT IN 2002: DEFICIT</b>		<b>1.767,92</b>
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**BALANCE on 31 December 2002 in euros**

<b>Assets</b>		<b>Liabilities</b>	
Bank of the Post (Belgium):	433,22	Reserves on Dec. 31, 2001:	16.606,49
Fortis Bank Savings Account (B):	6.948,28	Deficit in 2002:	- 1.767,92
Fortis Bank Fixed Savings Account (B):	5.000,00	Debts:	0,00
PTF at SunTrust (USA): 2.572,58 \$ =	2.457,07		
<b>Total Assets: 14.838,57</b>		<b>14.838,57</b>	

\*On 31st December 2002: 1 \$ = 0,9551 € or 1 € = 1,0470 \$

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## 6.6: Annex 4

Conscience and Peace Tax International  
 Bruineveld 11 - 3010 Leuven - Belgium  
 ivzw 15.075/96

<b>ACCOUNTS 2003</b>
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<b>INCOME</b>		
<b>Contributions:</b> from 6 national movements	1.585,48	
<b>Donations:</b> from 5 persons/institutions	871,00	
<b>Interest:</b>	461,27	
<b>Fluctuation exchange rate</b>	0,00	
<b>Other</b>	0,00	
<b>TOTAL INCOME</b>	<b>2.917,75</b>	<b>2.917,75</b>

<b>EXPENSES</b>		
<b>Representation:</b>		3.215,02
Geneva:	<i>2.759,42 €</i>	
New York:	<i>440,00 €</i>	
Brussels:	<i>15,60 €</i>	
<b>Outreach:</b>		472,96
Web site:	<i>207,36 €</i>	
Educational program in Greenwich, CT	<i>265,60 €</i>	
<b>Fund raising:</b> mailing:		17,38
<b>Organization:</b> Board meeting:		132,26
<b>Administration:</b>		22,08
<b>Financial costs:</b>		407,01
Maintenance fee: <i>8,00 €</i> and fluctuation exchange rate: <i>399,01 €</i>		
<b>TOTAL EXPENSES</b>		<b>4.266,71</b>

<b>RESULT IN 2003: DEFICIT</b>	<b>- 1.348,96</b>
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**BALANCE on 31 December 2003**

<b>Assets</b>		<b>Liabilities</b>	
Bank of the Post (Belgium):	382,96	Reserves on Dec. 31, 2001:	14.838,57
Fortis Bank Savings Account (B):	6.604,99	Deficit in 2002:	- 1.348,96
Fortis Bank Fixed Savings Account (B):	5.000,00		
PTF at SunTrust (USA): $1.877,08 \$ * =$	1.501,66		
<b>Total Assets:</b>	<b>13.489,61</b>		<b>13.489,61</b>

\*On 31st December 2003: 1 \$ = 0,80 €

## 6.7: Annex 5

**Conscience and Peace Tax International, Bruineveld 11, 3010 Leuven**  
International non-profit association (i.v.z.w. Belgium 15075/96)

**Budget 2004-2005-2006 in euros**

<b>Conscience and Peace Tax International</b>								
		<b>BUDGET</b>			<b>Accounts</b>			
		<b>2006</b>	<b>2005</b>	<b>2004</b>	2003	2002	2001	2000
		€	€	€	€	€	€	€
<b>1,00</b>	<b>INCOME</b>							
<b>1.1</b>	<i>Contr nat'l mov</i>	2.300,00	2.300,00	2.300,00	468,48	1.856,96	725,68	568,32
<b>1.2</b>	<i>Donations</i>	1.500,00	1.500,00	1.500,00	119,00	535,07	134,17	16.296,51
<b>1.3</b>	<i>Grants</i>	1.500,00	1.500,00	1.500,00	0,00	0,00	0,00	0,00
<b>1.4</b>	<i>Interests</i>	100,00	400,00	100,00	461,27	138,65	236,89	0,00
<b>1.5</b>	<i>Fluct exch rate</i>	0,00	0,00	0,00	0,00	0,00	888,95	0,00
<b>1.6</b>	<i>Other</i>	2.170,00	1.870,00	2.220,00	0,00	47,76	0,00	0,00
	<b>Total income</b>	<b>7.570,00</b>	<b>7.570,00</b>	<b>7.620,00</b>	1.048,27	2.578,44	1.985,69	16.864,83
<b>2,00</b>	<b>EXPENDITURE</b>							
<b>2.1</b>	<i>Representation</i>	5.000,00	5.000,00	5.000,00	1.345,54	2.743,92	1.510,67	408,03
<b>2.2</b>	<i>Activities</i>	1.000,00	1.000,00	1.000,00	265,60			
<b>2.3</b>	<i>Publicity – web</i>	400,00	400,00	400,00	207,36	713,35	738,86	220,16
<b>2.4</b>	<i>Contributions</i>	300,00	300,00	350,00	0,00			
<b>2.5</b>	<i>Fund raising</i>	500,00	500,00	500,00	17,38	11,78	0,00	0,00
<b>2.6</b>	<i>Organisation</i>	300,00	300,00	300,00	132,26	73,98	0,00	0,00
<b>2.7</b>	<i>Administration</i>	50,00	50,00	50,00	22,08	0,00	139,26	0,00
<b>2.8</b>	<i>Financial costs</i>	20,00	20,00	20,00	407,01	803,33	79,22	31,50
<b>2.9</b>	<i>Other</i>	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	<b>Total expend.</b>	<b>7.570,00</b>	<b>7.570,00</b>	<b>7.620,00</b>	2.397,23	4.346,36	2.468,01	659,69
<b>3,00</b>	<b>RESULT</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	-1.348,96	-1.767,92	-482,32	16.205,14
	<b>BALANCE</b>							
	<b>ASSETS</b>							
	<i>Liquid assets</i>				13.489,61	14.838,57	16.606,49	963,81
	<i>Shares</i>				0,00	0,00	0,00	16.125,00
	<i>Credit</i>				0,00	0,00	0,00	0,00
	<b>Total assets</b>				13.489,61	14.838,57	16.606,49	17.088,81
	<b>LIABILITIES</b>							
	<i>Reserves Jan 1</i>				14.838,57	16.606,49	17.088,81	883,67
	<i>Results Dec 31</i>				-1.348,96	-1.767,92	-482,32	16.205,14
	<i>Debts</i>				0,00	0,00	0,00	0,00
	<b>Total liabilities</b>				13.489,61	14.838,57	16.606,49	17.088,81

## 6.8: ANNEX 6

**Overview of contributions\* in euros to CPTI  
by national WTR-PTCs**

ORGANISATION	1997	1998	1999	2000	2001	2002	2003	Total 1997- 2003
B: VRAK	223,53	0	99,16	0	99,16	100,00	100,00	621,85
Can: ConsCan	0	0	0	0	0		88,00	88,00
Can: NIPP	0	0	0	0	90,00	0	0,00	90,00
G: NWFS	0	0	100,00	107,71	100,00	0	<i>488,51</i>	796,22
H: Békéré	0	0	0	0	0	0	0	0,00
It: OSM	0	0	0	0	0	150,00	0	150,00
Japan: COMIT	0	0	0	0	0	0	0	0,00
N: Quakers' P&HRC	0	0	0	60,85	62,62	70,00	0	193,47
NL: Vredesf. / EvV	453,52	0	0	0	<i>264,90</i>	<i>141,60</i>	<i>164,97</i>	1.024,99
SP: S.I.O.F	0	0	0	0	0	100,00	0	100,00
Sweden: Skatteb.	0	0	0	0	0	0	0	0,00
UK: C-PTC	363,21	0	0	215,42	0	200,00	0	778,63
USA: NCPTF + PTF	0	0	108,08	184,34	0	<i>1.095,36</i>	<i>644,00</i>	2.051,78
USA: Peace Taxpayers	0	0	94,99	0	109,00	0	80,00	283,99
								<b>6.178,93</b>
<b>TOTAL</b>	<b>1.040,26</b>	<b>0</b>	<b>402,23</b>	<b>568,32</b>	<b>725,68</b>	<b>1.856,96</b>	<b>1.585,48</b>	<b>6.178,93</b>

\* Amounts written in italics are contributions *partially or totally in kind*.

\* \* \*

## 6.9: Annex 7

**International non-profit association  
Conscience and Peace Tax International  
abbreviation "CPTI"  
3010 Leuven, Belgium  
Identification number: 15075/96**

**ARTICLES OF ASSOCIATION (Amended July 2004)**

**Name and headquarters**

## Article 1.

"Conscience and Peace Tax International", hereafter referred to as "the association", has been constituted and incorporated as an International non-profit Association in accordance with the Belgian law of October 25, 1919 and by Royal Decree of March 20, 1996. The association now falls under title III of the Belgian law of June 27, 1921 about the non-profit associations, international associations and foundations, as revised by the law of May 2, 2002 (articles 46 through 57). The abbreviation "CPTI" may also be used.

Article 2.

The association has its social seat in Belgium, currently at 3010 Leuven, Bruineveld 11. It may be transferred to any other location in Belgium by simple decision of the Board, to be communicated within the month to the Federal Government Department of Justice and to be published in the *Bijlagen tot het Belgisch Staatsblad*.

### **Objects**

Article 3.

The association has no lucrative purpose and its aim is to obtain recognition of the right to conscientious objection to paying for armaments and war preparation and war conduct through taxes. The pursuit of that recognition will take place by means that conform to Belgian and international law.

Article 4.

The association may also support the struggle of conscientious objectors and the struggle for the recognition of other conscientious objections and of human rights generally.

### **Activities**

Article 5.

In furtherance of these objects the association lobbies international organizations in order to obtain and/or improve legal and other instruments. The instruments can be national and international legislation, conventions, resolutions, directives, declarations, etc.

Article 6.

The association shall publicize efforts to obtain recognition of the afore-said right and shall spread information about this right.

Article 7.

The association facilitates co-ordination of similar activities of national movements at the international level.

Article 8.

The association may also, as a secondary activity, pursue certain economic activities, provided the proceeds are employed exclusively for the objects of the association.

### **Members**

Article 9.

The association is open to members of all nationalities. The members are physical persons or legal entities, legally constituted in accordance with the laws of their country of origin. The names of the members are kept in a register by the secretary at the social seat of the association.

Article 10.

New members should subscribe in writing to the objects of the association. The admittance of new members is subject to the approval of the Board.

Article 11.

A member may always resign by notifying the Board in writing.

Article 12.

The board has the right to suspend a member. Due reasons for suspension must be given. Non-payment of membership fees (if applicable) and non-presence or non-representation at General Assemblies may be construed by the Board as a reason for suspension. The board must notify the

member in writing about the reasons for suspension. The member has the right to appeal to the next General Assembly. Exclusion of a member can only be effected by decision of the General Assembly with a two third majority of the members present or represented, and after the member concerned has been given the opportunity to defend him/herself. The exclusion of the board member must be published in the *Bijlagen tot het Belgisch Staatsblad*.

Article 13.

Any member who, through resignation or exclusion, ceases to belong to the association, shall forfeit any right to any part of the assets of the association. The same applies to his/her heirs.

### **General Assembly**

Article 14.

The General Assembly is composed of all members and is responsible for the general policy of the association.

Article 15.

The General Assembly meets at least once every two years at the invitation of the Board at an address, date and hour to be mentioned in the invitation. The Board also has to call for an extraordinary meeting of the General Assembly, if one fifth of the members ask for it.

Article 16.

The written invitation, accompanied by the agenda, shall be sent by regular mail, fax, or e-mail at least six weeks before the ordinary or extraordinary General Assembly. No decision can be taken about an item that is not mentioned on the agenda.

Article 17.

A member may be represented at the General Assembly by another member or non-member holding a proxy. A member or non-member shall hold no more than one proxy. The General Assembly is validly constituted if at least one third of the members are present or represented.

Article 18.

The General Assembly has the exclusive authority over the following matters:

- a) approval of the accounts and the budget,
- b) discharge of the Board,
- c) nomination and dismissal of the members of the Board,
- d) amendments to the articles of association,
- e) exclusion of members,
- f) dissolution of the association.

Article 19.

Without prejudice to articles 12, 22, and 38 the decisions of the General Assembly are taken with simple majority of the members present or represented. The decisions of the General Assembly shall be entered in a minute book, signed by the chairperson and held by the secretary at the disposal of all members at the social seat of the association.

### **Board**

Article 20.

The association is administered by a board of at least four and no more than nine members, elected for four years by the General Assembly. They may be re-elected without limit. At the elections equitable representation should be sought.

Article 21.

Members whose term expires remain responsible and in office till they have been replaced.

Article 22.

A Board member can be suspended by a unanimous decision of the other Board members. The Board member concerned should have the opportunity to be heard by the chair and at least two other board members before the decision is taken by the Board. Reasons for suspension must be given to the suspended Board member in writing. The final dismissal of a Board member has to be approved by the General Assembly by a majority of two thirds of the members present or represented.

Article 23.

The function of board member shall come to an end by death, resignation, civil incapacity, dismissal, or expiration of his/her mandate.

Article 24.

The Board itself decides upon the allocation of tasks. There are at least a chair, a vice-chair, a secretary, and a treasurer.

Article 25.

All documents concerning the nomination, termination of office, and dismissal of board members shall be communicated to the Federal Government Department of Justice and shall be published, at the cost of the association, in the *Bijlagen van het Belgisch Staatsblad*.

Article 26.

The chair, or whenever prevented, the vice-chair, coordinates the activities of the association, presides over the meeting of the General Assembly and the Board, takes care of the well-being of the association, and acts within the limits of his/her legal and statutory competences.

Article 27.

The secretary writes the minutes of the General Assembly and the Board, coordinates the contacts with the members, keeps the minute books of the General Assembly and the Board, and acts within the limits of his/her competence, particularly with respect to the compulsory legal, administrative, financial, and fiscal obligations.

Article 28.

The treasurer is responsible for the bookkeeping, takes care, with the Board, of the fiscal obligations of the association, and presents the accounts and the budgets to the General Assembly.

Article 29.

The Board is authorized to run the association and reports to the General Assembly. Anything not reserved explicitly by these articles or the law for the General Assembly, falls under the authority of the Board.

Article 30.

The Board meets at least once a year at the written invitation of the chair or the secretary at an address, date and hour to be mentioned in the invitation. The invitation is sent by mail, fax, or e-mail. A member of the Board can be represented by another Board member who shall however not hold more than one proxy.

Article 31.

The deliberations of Board are valid if at least half of the board members are present or represented. Decisions are taken by a simple majority of the members present or represented. In the event of a tie the chairperson has a casting vote. The decisions shall be entered in a minute book signed by the chairperson and kept by the secretary at the disposal of the members of the association at the social seat of the association.



## Article 32.

The day-to-day management may be delegated to the chairperson, a board member or a third party. In addition the Board on its own responsibility may entrust well-defined tasks to one or more third parties.

## Article 33.

Except as otherwise decided, all acts which bind the association shall be signed by two board members who need not give evidence of their powers.

## Article 34.

All juridical action, either as plaintiff or defendant, will be handled by the Board represented by its chairperson or by a board member designated to this effect.

### **Budget and accounts**

## Article 35.

The financial year opens on January 1 and closes on December 31.

## Article 36.

The Board submits the accounts of the previous years and the budgets for the coming years for the approval of the General Assembly. In the year when no General Assembly is held, the accounts are approved provisionally by the Board, and need final approval by the General Assembly at its next meeting.

## Article 37.

The accounts have to be sent to the Federal Government Department of Justice.

### **Changes of the articles of association and dissolution**

## Article 38.

Without prejudice to the application of the articles 50 § 3, 55, and 56 of the law on the non-profit associations, international non-profit associations, and foundations, the present articles may be amended at any time by a General Assembly convened on the initiative of the Board or at the request of at least one fifth of the members of the association.

The date of the General Assembly which will decide on the proposed amendment(s) must be notified to the members at least three months in advance.

The General Assembly is validly constituted if at least two thirds of the members are present or represented. No decision shall be adopted unless it is approved by a majority of at least two thirds of the members of the association present or represented. A change of the objects for which the association was constituted, can only be adopted by unanimity of the members of the General Assembly.

However if less than two thirds of the members of the association are present or represented at the General Assembly, a new General Assembly shall be convened in the same conditions as the preceding one, to definitely and validly decide on the proposals in question, irrespective the number of the members present or represented.

Amendments to the articles of association will not take effect until approved by the competent authorities according to article 50 § 3 of the law and until they have been published in the *Bijlagen van het Belgisch Staatsblad* according to article 51 § 3 of said law.

The General Assembly shall determine the modalities of dissolution and liquidation of the association. The net assets of the association, if any, shall be given to private legal entity having a purpose that

corresponds as much as possible to the aims of the dissolved association, or in the absence thereof, to a non-profit purpose.

### Final disposition

Article 39.

Matters not covered by these articles of association, including publications in the *Bijlagen van het Belgisch Staatsblad*, will be governed by the provisions of the law.

The original articles accepted at the Founding Assembly in Hondarribia, Spain, on September 17, 1994, have been changed and replaced by the present articles at the General Assembly held in Brussels, Belgium, on July 10, 2004.

\* \* \*

## 6.10

### Formal membership of CPTI

Belgian international non-profit association (i.v.z.w. 15075/96)

#### Member List Nr 2 (23 members) (October 21, 2000)

Bassett, David, physician, Ann Arbor, Michigan 48104, U.S.A. Nationality of the USA.

Békéré Keresök Alapítvány, Pf. 225, 1461 Budapest, Hungary. (Office address: Vadasz u. 29, 1054 Budapest)

Birk, Jan, employee, Preetz, Germany. German.

COMIT (Conscientious Objection to Military Tax), c/o Susumu Ishitani, 30-8 Yanagi-cho, Kanazawa-ku, Yokohama, 236-0026 Japan

Conscience Canada Inc., 602 Room 502 View Street, Victoria, B.C., Canada

Conscience - The Peace Tax Campaign, 601 Holloway Road, London N19 4DJ, Great Britain.

De Baecke, Bob, teacher, Brugge, België. Belgian.

Drewett, Gerald, Accountant, Hertford Great Britain. British.

Euros voor Vrede (formerly: Beweging Weigering Defensiebelasting), Obrechtstraat 43, P.B. 1528, 3500 BM Utrecht, Nederland.

Grewe, Christa (spouse Voigt), pharmacist, Merzhausen, Deutschland. German.

Henriksen, Svend, geophysicist, Lyngby, Denmark. Danish.

Moens, Koenraad, employee, Leuven, België. Belgian.

Momigliano, Giorgina, retired teacher, Aosta, Italy. Italian.

National Campaign for a Peace Tax Fund, 2121 Decatur Place, N.W., Washington, D.C. 20008, U.S.A.

Nieuwerth, Kees, civil servant, Gasselternijveen, Nederland. Dutch.

Norwegian Quakers' Peace and Human Rights Committee, c/o Bjørg Berg, Mårveien 7, 3124 Tønsberg, Norway.

Otaduy, Pedro, teacher, Pamplona-Iruñea, Spain. Spanish.

Panhuis, Dirk, teacher, Leuven, België. Belgian.

Poloniato, Giovanna, employee, (Arezzo), Italy. Italian.

Rechmawi, Elias, pharmacist, Medipharm Rishmawi, Beit Sahour, Palestine (via Israel). Honduran.

Servei d'Informació d'Objecció (S.I.O.F.), Rivadeneyra 6, 10º, 08010 Barcelona, Spain.

Skattebetalare för fred, c/o Jarl Jamarberg, Illergatan 1, 426 71 Västra Frölunda, Sweden.

Stichting Vredesfonds, Obrechtstraat 43, P.B. 1528, 3500 BM Utrecht, Nederland.

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## 6.11 "Postscript: CPTI after ten years

### CPTI and Declaration of Hondarribia - Ten Years After

By Pedro Otaduy

*Dear Friends,*

*I have the pleasure of inviting you to the founding assembly of "Conscience and Peace Tax International", which will take place on September 17, 1994 at 19 hours at the Juan Sebastian Elkano Youth Hostel in Hondarribia/Fuenterrabia (Spain).*

*Agenda:*

- 1. Discussion of report (below);*
- 2. Adoption of the statutes (sent to national offices);*
- 3. Election of the Board of Administration. Please consider your candidature;*
- 4. Repartition of the tasks among the Board members;*
- 5. Account. Budget. Adoption of an international logo (to be worked out);*
- 6. Other.*

*With my best wishes for peace,*

*Dirk Panhuis.*

*June 1994*

And we founded it. On September 17 it will be ten years ago. And in these ten years we have realised that we did well. CPTI has been necessary and is still being necessary. It's not spectacular work. Its results have not arrived yet to the attention of public opinion. But they are there. The work done in the UN offices, the relationships stabilised with other groups in all this time, are a seed that is already growing. Perhaps under the ground, but some day it will flourish.

We must water it. CPTI work can not go very far if we don't work in our movements, showing the people that tax resistance and peace campaigning are a reality now, that there are people all over the world thinking, saying and acting according to the statement we made in the Declaration of Hondarribia: *But we hold the strong conviction that nobody should support military preparations or actions, either by personal service, by contribution through taxation or by any other means. We also hold it to be a violation of conscience that anybody should be forced into giving such support.*

We must be active in our own countries, and we must do what we say at the end of the declaration of Hondarribia: *We appeal to our fellow citizens and governments to take legal measures to respect our conscientious objections to military expenditure. Our final aim is to abolish all military expenditure and activity. We must work together with all people in building a society in which armies are not existing anymore and in which all human rights are respected.* In order to go towards these legal measures we founded CPTI.

Ten years ago we founded CPTI and ten years ago we adopted the Declaration of Hondarribia. I'm not sure, but I think that in ten years time we will have another anniversary. If I'm not wrong it was in 1914 when the first law on Conscientious Objection was approved. It happened in Sweden (once again, if I'm not wrong).

Conscientious Objection to Military Service was the active resistance against war in the twentieth century. But war has changed a lot during this time. With the bombing of Gernika, military power showed war would not have a front line any more. Coventry, Dresden and so a lot of towns and villages until at the moment, Baghdad, are other dramatic examples that nowadays war arrives to any part of the world. Nowadays, the military needs people, soldiers, but nowadays the military needs money, a lot of money for their purposes.

In the twenty-first century, if we want to build a society in which all human rights are respected, that is, if we feel the necessity to be active against war, we have to extend the idea that *if the way to make war has changed, the way to make conscientious objection has to change too*. And it's clear that the conscientious objection to the military has to have, nowadays, two different faces: Conscientious Objection to (personal) military service and Conscientious Objection to (financial) military service. "Traditional" (but never old) Conscientious Objection and War Tax Resistance and Peace Tax Campaigning both are the ways to do conscientious objection in the twenty-first century.

Will we be able to celebrate the first centenary of the first law on Conscientious Objection with some laws in some countries on Peace Tax? It would be nice and it is necessary.

Some times I think about this. We must realise that the work we have ahead will suppose a long walk. But perhaps we must propose to ourselves some goals in a middle time term. I remember the proposal we made some time ago about a declaration of support to be signed by some lawyers and university teachers. The proposal failed and I remember that one of our contacts said to us "it's too early".

That's true, lawmakers, that is, politicians, will not consider our proposal if we are not a real "problem" for them. Before any parliament recognises us, society has to recognise us. We have to present our ideas to society. Claiming and acting at any forum we can, at the national level and at the international level. CPTI helps doing it, but its work has to be based on the work of the different groups and people all over the world, linked by the international conferences.

Ten years ago we founded CPTI. It's value. We must go on. War is a crime against humanity.

Pamplona-Iruñea, September 1<sup>st</sup>, 2004  
Pedro Otaduy

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