

Global War Tax Resistance

by *Conscience and Peace Tax International*

Adapted from <http://cpti.ws/resources/global.html>; downloaded March 2008

Individual war tax resistance has probably been around since the first taxes were levied for war. Mass war tax resistance may be almost as old. There are reports of collective tax refusal as far back as the second century, A.D., in Egypt. (*The Politics of Nonviolent Action* by Gene Sharp, 1973.) In fact, it is not too far-fetched to assume that there have been instances of war tax resistance sometime or other in every country of the world.

The system of tax collection varies from country to country and thus, to some extent, defines the style of war tax resistance. In the US it is easier to control withholding than in most other countries. In Germany there is greater emphasis on resisting excise taxes. In England there is a strong campaign for a law allowing conscientious objector status for those who wish to refuse military taxes. An international network has developed over the last few years for information sharing, support, and worldwide campaigns.

The first **International Conference on War Tax Resistance and Peace Tax Campaigns** was held in Tübingen, West Germany, in September 1986. About 100 people from 13 countries participated in the conference, which was sponsored by **Ohne Rustung Leben** (Live Without Weapons). Since then, meetings have been held in the Netherlands, Belgium, Italy, United States, Spain, Germany, United Kingdom, and India. The meetings continue to be held biannually. These meetings serve to connect the network of war tax resisters and peace tax fund campaigns around the world.

There have been two important outgrowths of the international conferences. One is the choosing of an international project to which war tax resisters and alternative funds around the world can all contribute. These projects have included support for the Innu fight against a NATO base in the Quebec-Labrador Peninsula of Canada; a project in India to offer housing and employment programs for people evicted from their land by government development projects; and the Kosovo Peace Embassy, which monitors human rights and practices nonviolent conflict resolution in the former Yugoslavia.

The second is the founding of **Conscience and Peace Tax International (CPTI)**, a network of groups who are lobbying for the right of conscientious objection to paying taxes for military purpose in international agreements with the United Nations, the European parliament, and other international bodies. All of these groups work on lobbying their own governments also. CPTI has NGO (nongovernmental organization) status at the UN and holds meetings in conjunction with the International Conferences. Information about their activities, network members (including groups below), and meeting photos and notes are on their web site, www.cpti.ws, or through the Belgian group VRAK listed below.

Angola

In 1966 twelve village chiefs refused to cooperate with the Portuguese attempt to collect taxes. Portuguese military officials tried to convince the chiefs, to no avail, that refusal was hopeless, since the Portuguese military was far superior to anything the Angolans had. Eventually, they were released even though they pledged to continue tax refusal.

Australia

Resistance to military spending (estimated to be about 10% of the budget) has been ongoing since 1980. In 1983 **the Peace Tax Campaign** was formed and has received financial support from the Quakers. Though small, war tax resistance is part of a strong peace and anti-war movement that includes opposing joint US-Australian military facilities, US nuclear ships visiting Australian harbors, and Australia's significant arms exports (ranked within top 15 in the world).

In 1988 Senator Jo Vallentine redirected 10% of her taxes to Melbourne's Peace and Development Foundation. She explained to the Senate that she would do so "as long as Australia is involved in a military alliance with the US government and in mining and export of uranium... I hope this action will encourage people to think of security in nonmilitary terms." Senator Vallentine has also introduced a Peace Trust Fund Bill into the Australian Senate.

In another well-publicized case, long-time resister Robert Burrowes along with Brendan Condon dumped a trailer-load of Aboriginal "land" at the Australian Taxation Office in partial payment of their tax bills for 1988-89. They wanted the land returned to its Aboriginal owners, and they also protested the military policies of the government. Burrowes has offered other "alternative payments" in the past: 104 trees in 1987, 94 shovels in 1986. Government response to resisters has been to seize bank accounts.

For more information, contact the **Peace Tax Campaign (PTC)**, 29 Oldham Avenue, Newton, Hobart, TAS 7005.

Belgium

War tax resistance has a tradition in the Low Countries (most of Belgium and the Netherlands). In 1537, Charles the Fifth, King of Spain, Lord of the Low Countries, and Emperor of the German Holy Roman Empire, imposed a levy on the region in order to finance his war against France. The City of Ghent refused to pay. After a three year tug-of-war, the emperor himself came to his native city of Ghent to quell the rebellion. He imposed harsh punishment on the City, the most known aspect of which till today is the humiliation of the City in 1540: a long procession of repentance, including fifty "screamers", the poorest, most vociferous, and most revolutionary protesters, wearing a hangman's noose around their neck as symbol that they deserved to be hanged. From that day, the nickname of the inhabitants of Ghent is "stropdraggers" ('noose-wearers').

Around 1570, the Spanish governor, the duke of Alva, residing in Brussels, imposed a tax to finance the military occupation of the Low Countries by Philip II, the King of Spain. Various regions refused and the "tithe of Alva" was never paid.

On February 28, 1965, a petition was sent to the King Baldwin, asking him for a law allowing for conscientious objection to military taxation.

Because Belgium is a federal country with two languages, there are two war tax resistance and peace tax groups: AKtie VRedesbelasting or VRAK (for the Flemish, or Dutch-speaking) and Contribuables pour la paix (for the Walloon, or French-speaking). In the early 1980s, both groups came into existence, stimulated largely by the deployment of U.S. cruise missiles in Europe. The Flemish campaign began in 1983 under the theme "Geen geld voor geweld" ('no money for violence') and asked supporters to refuse a symbolic amount of 500 BEF (= 12 €). These refusals led to 5 seizures of furniture and 3 public sales (1985, 1986, 1990) with very good publicity for the war tax resistance, as well as to some salary and bank garnishees (without publicity!). The refusals of the symbolic (or sometimes real) part of military taxes decreased throughout the years: for many people the threshold is very high, and many others cannot refuse because they receive a tax return. (Most taxes are withheld at the source through the PAYE system.)

Both Flemish and Walloon groups worked on a bill that was introduced in Parliament for the first time in June 1985. Since then, a bill recognizing conscientious objection to the military destination of taxes and creating a peace tax fund, has been proposed in the House and/or the Senate during every legislative period. The bill was discussed in the Commission on finances of the Senate (25 February 1987), in a plenary meeting of the Senate (3 March 1987), in the State Council (Advisory opinion of 16 March 1987), and in the Commission on finances of the House (8 March 1991). Constant lobbying efforts resulted in support from the Dutch and French speaking green parties (Agalev/Groen! and ECOLO), the Flemish

nationalists (Volksunie, and its successors SPIRIT and NV-A), and from individual members of parliament from other parties (several socialists, a few Christian democrats, no liberals).

VRAK developed publicity materials for public awareness raising: leaflets, money-folders, a website, a quarterly *VRAK-info*, a penny-poll stand ("How to consciously spend tax money?"), etc. More than 70 Flemish grass-roots movements support the campaign. A part-time staff person could be hired from 1997 on. Two persons went to court to claim the human right to refuse paying for military purposes on grounds of conscience. In general, the judges declared themselves incompetent to rule on this matter. In 2007 VRAK became a member of Friends of the Earth Flanders-Brussels.

VRAK is committed to international conferences on WTR and PTC, organized the 4th and the 10th international conferences, and cooperates with CPTI.

For more details, see the country reports of the 1st, 4th, 6th, 8th, 10th WTR-PTC conferences.

AKtie Vredesbelasting (VRAK), Patriottenstraat 27, 2600 Berchem-Antwerpen, vrak@advalvas.be, www.vrak.be; and **Contribuables pour la paix**, c/o **Mouvement chrétien pour la paix (MCP)**, 9 Parvis St. Henri, 1200 Bruxelles, mcp.belgium@skynet.be

Britain

In 1197 A.D. St. Hugh of Lincoln refused to pay a tax levied to fund Richard the Lionhearted's war against the King of France. Subsequently, all his property was seized.

Almost eight centuries later (around 1977), the **Peace Pledge Union (PPU)** and **Quaker Peace Committee** began a legislative effort to create a conscientious objector status to military taxation. It is estimated that about 6% of all taxes go to the military. In 1980, **Conscience the Peace Tax Campaign** was formed. In 1981 the *Manchester Guardian* printed a letter signed by parliamentary and religious leaders calling for a peace tax fund. Thousands have signed the Statement of Support, and a bill for a peace tax fund has been introduced in parliament by supportive members in 1990, 1994, and 1999.

Actual resistance is small, but at times very creative. For example, in 1984 a group in Wales went to the Inland Revenue office (their IRS) with tax payments in a bucket of blood. When the officials refused to accept the payment, the protesters poured it down the front steps of the building.

In 1990 baker Nigel Wild served 28 days in jail for refusing to pay £182 income tax to Inland Revenue. During a court appearance he offered 182 bread buns in lieu of pounds. "I am being sent to prison for refusing to pay income tax until I am given an assurance that none of it will be used for military expenditure. I am quite prepared to pay an equivalent amount in bread as I am a baker, and people are in need of bread not bombs." A headline from the *Daily Mirror* at the time read: "'Hand over the Dough' Tax Row Baker Told...But Bun Fight is On!"

War tax resister and Ploughshares activist Roger Franklin served 14 days of a 28-day jail sentence in 1997 for refusing to pay for war. Shortly after his release he received a surprising letter from the Inland Revenue reducing his tax bill by the amount in question, apparently because of his imprisonment! He immediately donated that amount to groups working for peace and justice.

Tax resistance is very difficult because of the British equivalent of the US withholding system, called "pay-as-you-earn" (PAYE). Unless the employer is sympathetic or you are self-employed, there is no alternative.

Organizationally both the **Peace Pledge Union** and **Conscience the Peace Tax Campaign** engaged in active war tax resistance in the 1980's and into the 1990's. PPU refused to turn over 45% of its staff's

PAYE contributions and then took tax resistance a step further by refusing £450 of its £1,100 corporation tax as a protest to military spending, the first organization in Britain to do so. In 1985 Conscience joined PPU by withholding 14% of its corporate tax, and in 1990 they sent a check for £386.52 (withheld taxes from staff wages) to Margaret Thatcher along with a letter asking that she spend it without violating their consciences. The check was returned. They then received a letter threatening immediate action if they didn't pay in full. Conscience refused to pay, but said they wouldn't prevent a tax collector from personally collecting a check for the withheld tax from the Peace Tax offices, a process they went through the year before. Inland Revenue eventually picked up the check, although the Collector at first refused to enter the office.

In the 1980's the Society of Friends (Quakers) also refused PAYE contributions from 33 of its employees, and a London judge ordered them to turn over £2,700 to Inland Revenue. Many individual Quakers resist war taxes, and the Society of Friends has continued to press for recognition of conscientious objection to paying for war through their taxes. As of 2003 they had met twice with the Treasury on this topic.

Conscience and the PPU no longer engage organizationally in active war tax resistance, but they focus on supporting individuals in the hope of getting a test case under the Human Rights Act that took effect in 2000. Conscience continues a token resistance, withholding at the quarterly payment dates and send a covering letter stating why; then they pay up at the end of the year before penalties start applying to avoid the drain on resources (human and financial) of going to court. However, their example has encouraged another organization to noncooperate.

In 2002 Inland Revenue took two individual resisters and War Resisters' International (WRI) to court for war tax resistance. Dr. Mercy Heatley is a retired doctor who withholds the military portions of her taxes as a protest against the ongoing sanctions on Iraq and the threat of further military action. Her husband was instrumental in facilitating the mass production of penicillin during World War II, and Dr. Heatley diverts her taxes to a charity that delivers medicine to children in Iraq. The court allowed her to make a statement, and through press conferences and press appearances the case received widespread attention. While the court ruled—as expected—that the taxes are due, Dr. Heatley continues to resist. Gill Westcott was taken to court for withholding 10% of her taxes as a protest against the bombing of civilians in Iraq. The bailiff who came to her home to collect the taxes agreed that such bombing is unacceptable.

War Resisters' International refuses to cooperate with the collection of taxes on behalf of its employees. The organization refuses to send in the military portion of taxes with their quarterly payments, but has decided not to prevent Inland Revenue from collecting the money. When Inland Revenue took WRI to court, it turned out the only reason was to set up a date for collection—something that could have been done with a simple phone call! WRI continues to noncooperate although the taxes have been collected.

Conscience produces many resources for war tax resisters including a pamphlet called, "*My conscience directs me not to pay for war*," and a Peace Tax Form that will enable people to register their protest on tax day even if their taxes are deducted at source under Pay-As-You-Earn.

For more information, contact **Conscience, the Peace Tax Campaign**, Archway Resource Centre, 1B Waterlow Road, London N19 5NJ, United Kingdom, info@conscienceonline.org.uk, www.conscienceonline.org.uk; **Peace Pledge Union**, 41b Brecknock Road, London N7 0BT, Britain. www.ppu.org.uk, enquiry@ppu.org.uk; **War Resisters' International**, 5 Caledonian Road, London N1 9DX, office@wri-irg.org, wri-irg.org. An internet initiative, www.raisemytax.org, makes the connection between wasteful military spending and poverty throughout the world. While not a resistance campaign specifically, it does include information about refusing military taxes.

Canada

In 1978 the **Peace Tax Fund Committee** was established by the Quakers in Victoria to promote a conscientious objector status for taxpayers. This movement was given a boost by the 1982 Canadian Constitution, which proclaimed the Freedom of Conscience as its first freedom. Seeing in this clause an opportunity to legally redirect the military portion of taxes, a Peace Tax Fund in Trust was set up to collect redirected taxes from those Canadians with some control over their tax dollars.

In 1983 the campaign was incorporated under **Conscience Canada, Inc.** While it is difficult to resist taxes because most are withheld from salaries, those who can resist put their monies into the Peace Tax Fund, which holds more than \$50,000 in trust. The government has replied by seizing refunds or withholding Old Age Pensions.

Based on the Charter of Rights and Freedoms, a number of war tax resisters have appealed to the federal tax court for legal recognition and lost, the most publicized case being that of Dr. Jerilynn Prior. In the mid-1980's Dr. Prior and her attorney appealed to the federal tax court saying that the Income Tax Act violated her religious and conscientious beliefs. The judge ruled against her, and she appealed to the federal court where the judge ruled that she had no case, based largely on the court not recognizing a connection between the payment of taxes and government expenditures.

Dr. Prior and her lawyer appealed to the Canadian Supreme Court, which refused to hear her case in 1990. In February 1991 Prior and her lawyer, Thomas Berger, appealed the case to the United Nations Human Rights Commission in Geneva, Switzerland; in the spring of 1991 the Commission agreed to hear her case, but it too ended unsuccessfully.

In 1993 Mennonite Church Canada's annual session recognized, "this as an urgent time to redirect our taxes away from military spending and toward means of conflict resolution," and supported initiatives such as a Peace Tax Fund. Through the 1990's Mennonite Church Canada joined others in a coalition of conscientious objectors to military taxation in lobbying key Members of Parliament and the Finance Minister's staff. MPs from various parties agreed to co-sponsor a revised Private Member's Bill. Peace activists within the Mennonite Church Canada encourage people to redirect the 7.3% military portion of federal income taxes to a peaceful purpose or to the Peace Tax Fund. Conscience Canada has continued this work despite a decline in membership, and in 2002 its offices moved to Toronto from Victoria.

For more information, contact **Conscience Canada, Inc.**, 901-70 Mill St., Toronto, ON M5A 4R1, email: consciencecanada@shaw.ca.

Colombia

Red de la Objecion de Conciencia Latinoamericana y del Caribe (Latin America Network of Conscientious Objectors) includes as one of the activities on their website this statement: "To contact war tax resistance movements around the world - especially in countries like United States, which uses citizen taxes to help Colombia military. We could plan and coordinate some actions together." In July 2000 Mennonite Church leaders in Colombia sent a letter to pastors in the US asking them to speak out against US military aid and policies that feed the cycle of violence in Colombia. They pointed out that taxes paid by church members in the US "are economically supporting the annihilation of the Colombian nation and people." The peace education program of the Mennonite Central Committee in Pennsylvania responded with a Taxes for Peace campaign. Colombia itself instituted a specific war tax on the wealthy in 2002, but, if there is resistance, it is in its infancy at this writing.

For more information: **Red de la Objecion de Conciencia Latinoamericana y del Caribe**, www.redoc.org; **Mennonite Central Committee**, Peace Program, 21 South 12th Street, PO Box 500, Akron, Pennsylvania 17501-0500, (888) 563-4676, www.mcc.org.

France

In 1789 during the French Revolution, the National Assembly (constituted by the people and some clergy) encouraged refusal to pay all past taxes to the king. Only the payment of future taxes (to be spent by the National Assembly) to the assembly was approved.

In 1966 the Tax Refusal Movement began as a protest to the first French atomic tests at Moruroa in the Pacific. A few individuals refused 20% of their tax. The money was redistributed to peace groups. Then it was realized that if the refused amounts were dropped to 4%, more people could participate. The Inland Revenue reacted by confiscating goods.

Beginning in 1973 the Tax Refusal Movement shifted to support the "battle" of Larzac. The Larzac is a region of France occupied by sheep farmers. The government made plans in 1970 to expand their military base in the region to five or six times its original size. The peasants began organizing immediately to stop this expansion that would have taken away a lot of their land. "Tax refusal" groups eventually counted as many as 3000 resisters. In 1981 this nonviolent struggle by the peasants came to an end, with the election of Socialist Francois Mitterand as President, who cancelled plans for expansion.

In October 1981 the Mouvement pour une Alternative Non-violente (MAN) initiated a campaign to encourage its members and others to refuse 3% of their taxes. This campaign was in reaction to the French government's decision to build a seventh nuclear submarine. Then in 1983 the national campaign evolved into Contribuables pour la Paix, which proposed that 3% be withheld in protest to spending on nuclear weapons and testing in the Pacific. About 18% of the budget goes to the military.

There have been as many as 20 war tax resistance groups throughout France. In 1984 about 100,000 francs were withheld and reinvested. The government usually seizes resisted money plus a 10% penalty from a bank account or post office account, rarely from salaries or through seizure of property. However, the government considers signing petitions advocating resistance worthy of a very hefty fine and possible jail sentence. In 1987 there were approximately 700 people who refused some portion of their taxes and redirected that money to peaceful uses.

For more information, contact **Mouvement de l'Objection de Conscience (MOC)**, c/o MOC-Nancy, BP 363, F-54007 Nancy, contact@mocnancy.org, www.mocnancy.org; **Mouvement pour une alternative non-violente (MAN)**, 114 rue de Vaugirard, 75006 Paris; manco@free.fr, nonviolence.fr/.

Germany

A movement to resist war taxes began in 1981 in what was then the Federal Republic of Germany. Modeled somewhat after the one in the Netherlands, the campaign was initiated to oppose the introduction of the 572 US land-based Pershing II and cruise missiles. Resisters were also concerned about the size of the military budget, estimated to be anywhere from 30% to 40% of the federal budget.

The war tax resistance movement grew quickly in the 1980's. There were about 30 groups promoting war tax resistance. An estimated 100 or 200 people refused a substantial part of their income, and another 500 to 1,000 refused a symbolic 5.72 DM on the car tax, representing the 572 missiles. As in many other countries, income tax resistance is very difficult because of withholding. The government has seized goods and money from resisters, and there are ongoing court cases by resisters against the Internal Revenue Service.

Netzwerk Friedenssteuer has published a loose leaf handbook with information about war tax resistance and peace tax campaigns. The title says, "Military service is far more than being a soldier. By paying taxes all of us...participate in armament and war preparation." This message is taken to peace events

and actions throughout Germany. Steuern Zu Pflugscharen does similar work within the German churches.

In 1991 twelve small alternative companies and institutes in Wuppertal started a war tax boycott. The companies wanted to take into account the conscientious objection of their workers not to finance the Gulf War. They gave appropriate tax records to the Internal Revenue Offices, but transferred the money to a special account. In the late 1990's there was increased interest in refusing military taxes because of the indignation at NATO operations during the Kosovo war.

Efforts to gain support for a Peace Tax Bill in the German Parliament continue. The groups work closely with Conscience and Peace Tax International and also hosted the 9th International Conference on War Tax Resistance and Peace Tax Campaigns in September 2002.

For more information contact **Network Friedenssteuer**, Eduard-Schmid-Str. 26, 81541 München, netzwerk-friedenssteuer@web.de, www.netzwerk-friedenssteuer.de; **Steuern zu Pflugscharen**, Gerlinde Rambow, Puschkunstrasse 11A, D-99084 Erfurt rambowerfurt@web.de

Hungary

Hundreds of Hungarians stopped paying taxes in 1861 to the Austrian Emperor, who needed more money to fight Napoleon III. When an Austrian tax collector would come, the Hungarians told him he was acting illegally, and refused to pay. When property was seized for the unpaid taxes, Hungarian auctioneers refused to auction it. When Austrian auctioneers were brought in, Hungarians refused to bid. It was costing more to collect than what was ultimately collected.

Today there is a growing effort to establish a Peace Fund, which could be used to fund nonviolent defense rather than a military. In Hungary each voter pays about \$125 per year in taxes to support the military, and the hope is to transfer that amount to the Peace Fund. **Békére Keresök** (Earning for Peace) is working toward the Peace Fund bill and has joined its work with the more established Alba-Kör (Nonviolent Peace Movement). In 1999 members of the Human Rights Committee of the Hungarian Parliament reviewed and commented on a petition for a Peace Tax Bill.

For more information contact: **Békére Keresök/Alba-Kör**, Vadasz u.29, 1054 Budapest, email: jratkai@fw.hu

India

There were a number of instances of mass tax resistance during the Indian Campaign for independence from Britain. Bardoli peasants in 1928 met revenue collectors with closed doors or tried to argue with them against collecting. Then when police began to seize equipment, peasants dismantled their carts, etc., and hid the parts in different places. Again in 1930 during the Salt Campaign, there were pockets of tax resistance, as well as the boycott of the salt tax by illegally making salt.

Conscience India was launched in 1997 through the initiative of the group Gandhi-in-Action to bring Peace Tax legislation to the upper house of parliament. This effort continues. The group hosted the 7th International War Tax Resistance and Peace Tax Campaign Conference in December 1998, and protested the military action by Pakistan and India in the Kargil region. Due to heavy expenditure on this war, the government of India planned to propose a war tax. Conscience India prepared to oppose this tax but the government dropped the idea instead.

For more information contact: **Conscience India**, c/o Gandhi-in-Action, Constructive Workers Home, B 29, Bhajanpura, Mangal Pandey, Marg New Delhi-110053.

Ireland

Quakers during the Irish rebellion of 1798 refused to pay military taxes. The Protestants viewed them with suspicion because they did not help fight the insurgents. And the Catholics thought they should be killed because they did not fight for Irish freedom.

Italy

In 1981 the National Campaign for War Tax Resistance was organized by four pacifist groups, and by 1991 there were over 100 groups nationwide promoting war tax resistance. Resisters either withheld 5.5% of their taxes (the percentage represented by the Ministry of Defense part of the budget), or they asked for a refund of that amount if the tax money has already been collected by the employer. Many actually double-taxed themselves since the 5.5% is rarely refunded, but they paid that amount into a special peace fund anyway. The redirected money was used to buy property for a peace camp, for projects in the Third World, to fund nonviolent civilian defense projects, etc.

The Campaign's work received high-level attention in 1990. A delegation had made annual visits to the office of the President to deliver checks of withheld war taxes and ask that the money be used for peaceful purposes. For the first time, they were greeted by a dignitary - the Head of the Office of the General Secretariat of the President. They handed over a check totaling 182,102,758 lire (about US \$144,000) from 4,404 resisters and were told that the President would be personally informed of the matter. In 1991, 38 representatives to the Italian Parliament were objectors themselves, and the entire municipal council of Calcinato passed a resolution in favor of the peace tax bill. The council asked parliament to put the proposed bill on their agenda.

In 1983 fourteen people who had refused to pay the 5.5% of their taxes were tried by the Court in Sondrio for inciting to tax resistance. They were all acquitted. The government appealed, and they were acquitted again. Since then, similar cases have been tried, also ending in acquittal. In these cases, the courts have ruled that publicizing tax refusal and distributing information about their campaign is not an offense.

Despite these successes the effort to gain legal recognition of the right not to pay for the military is still a long way off. Activists are trying to tie such a bill to redirecting the money to pay for a Bureau of Nonviolent Defense.

In 2002 a new campaign called "*Scelgo la nonviolenza*" (I choose nonviolence) was launched by three groups: Movimento Internazionale della Riconciliazione, Rete Di Lilliput, and Movimento Nonviolento. The campaign unites people working on all kinds of issues related to nonviolence, and its objective is to call on all those who believe in nonviolence to support at least one of a choice of "positive options," including refusing to join the military or to refuse to pay for the military. Information about the campaign and campaign resources is available (in Italian) at the web sites listed below. The magazine *Azione nonviolenta* published by Movimento Nonviolento ran an article about the campaign in its October 2002 issues and carries regular updates.

For more information, contact **Campagna di Obiezione alle Spese Militari per la Difesa Popolare Nonviolenta**, c/o LOC, Via Mario Pichi 1, Milano 20100, locosm@tin.it website:www.osmdpn.it. **Scelgo la Nonviolenza**, via garibaldi 13, 10122 Torino, celgolanonviolenza@retelilliput.org, www.retellilliput.org/scelgolanonviolenza.asp; **Movimento Nonviolento/Azione Nonviolenta**, via Spagna,8 37123 Verona, azionenonviolenta@sis.it, www.nonviolenti.org.

Japan

Military tax resistance can be documented as early as 1903 during the Russo-Japanese War. There is also a case of a person who withheld all his income taxes in 1959, because the money was being spent for Japan's so-called Self-Defense Forces. The government seized his telephone.

Modern war tax resistance has been spearheaded by Conscientious Objection to Military Tax (COMIT), organized in 1974 largely through the efforts of Michio Ohno and seventy others. In 1975 eleven members of COMIT withheld the part of their taxes which they believed to have been allotted to the Self-Defense Forces. COMIT has pursued two approaches in their campaign: war tax resistance and suing the government to recover their withheld (or seized) war taxes. The government reaction to war tax resistance has been to disconnect telephone service and seize money from bank accounts.

Members of COMIT have been to court numerous times accusing the government and tax office chiefs of collecting and spending tax money for the unconstitutional preparation of wars and of neglecting and offending taxpayers' consciences. Although the Japanese constitution does not permit military expenditures to exceed 1% of the GNP, military spending has surpassed that limit. In 1980, 22 members of COMIT took a case to Tokyo Local Court accusing the government of violating the constitution, which forbids the nation to have fighting forces. The Japanese government paid tax money for military actions of the US and UN for the 1991 Gulf War, which inspired more than 1,000 citizens to take similar cases to local courts.

In 1994 the supreme court told the group they should work through parliament, which decides how the budget is spent. They continue to work to build resistance and pressure the courts and governments on military spending.

For more information, contact COMIT, Kanazawa-ku, Yanagi-cho, 30-8, Yokohama City, 236-0026, email: mike.ohno@nifty.ne.jp.

Luxembourg

Officially Luxembourg has no army, but it is a member of NATO for which it provides about 500 soldiers per year. Military expenditure is about 1.14% of the budget. In 1988 Franco Perna became the first known war tax resister there, paying 1.14% of his income tax to a state-administered development fund for economically deprived countries. Perna is self-employed; otherwise it is nearly impossible to resist. Tax authorities did not accept the alternative payment, even though Perna offered to pay the same amount again as long as it would not be used for military purposes.

The Netherlands

War tax resistance has a long history in the Netherlands. It goes back as far as the 16th century when in different regions people refused to pay a special war tax imposed on the Dutch to finance the wars of Philip II, King of Spain and Duke of Holland.

In the mid 17th century, Jacob Klaasz and a group of religious humanists, who acknowledged neither the Church nor the State, refused to pay taxes because of their opposition to violence. Since the 1930's there have always been some people who have refused to pay taxes for the military. But until recently, war tax resistance was limited to a few scattered religious pacifists. Most opponents of war have urged parliamentary means to achieve peace. Then in about 1976 the government added a 3% energy tax to pay for a fast-breeder nuclear reactor. Anti-nuclear activists, enraged by this, began a movement to refuse payment. Because so many refused (about 10,000) the government created an alternative energy fund for those who opposed nuclear power to take their resisted money. However, agitation continued and the government was forced to eliminate the tax.

In December 1979 after the announcement that 572 Pershing II and cruise missiles were to be stationed in Europe, a few peace organizations came together to form the *Beweging Weigering Defensiebelasting* (BWD), or the War Tax Resistance Movement. The BWD has agitated for conscientious objector status for taxpayers. The BWD then initiated *Betaal Niet Mee aan Cruise en Pershing II* (Don't Pay for Cruise and Pershing II) to encourage objectors to refuse either 5.72 guilders (symbolizing the 572 missiles) of their Value Added Tax on gas bills, or 950 guilders (\$500) of their income tax, which represents the military's share of the budget.

In 1982 the Dutch Peace Fund was established. As an independent foundation it has its own board and administration. This was done to avoid any suspicion of fraud. War tax resisters deposit the money they withhold in the Peace Fund until the Revenue Service (RS) succeeds in collecting it in another way. Then it can be returned. With the interest the deposits produce and with gifts the fund receives, peace projects are subsidized.

In 1988 a group of people (from several churches) presented a bill in parliament containing regulations with respect to taxpayers who have conscientious objections against the military destination of tax money (the COMDTM Act). The bill asks that every citizen be able to indicate on their tax forms that they want the military amount diverted to a special peace fund. After introduction in Parliament, the bill was sent to the Council of State for advice. The bill was discussed in Parliament in November 1991.

BWD sponsored many different campaigns to involve people in protesting war taxes. These included the "V-biljet" alternative tax form designed to show the taxpayer how much he or she has contributed to the military budget. It was sent together with the official form to show the tax collector objections to taxes for the military. The "GoudGulden Vrede" or "peace coin" campaign began in 1995 to gain support for civil peace teams. The coin was sold and proceeds were given to the Balkan Peace Team. Then in 1997 the campaign was redirected to asking people to resist a small amount of taxes and send the tax office a peace coin instead.

In 1999 BWD changed its name to "Euro's voor vrede" (Euros for Peace) announcing the new name at the Hague Appeal for Peace conference with an action in front of the Ministry of Defense. Members collected piles of 450 Euro banknotes representing the average military expenditure per inhabitant in the European Union and marched to the conference, where they delivered a large part of the Dutch military budget symbolically to all peace initiatives discussed at the conference.

"Release money for nonviolence" campaign began in 1998 and aims to put pressure on the government to invest more in nonviolent means of conflict resolution. Euro's publishes a newsletter and has produced several handbooks on war tax resistance and civil disobedience.

For more information, contact **Euro's voor Vrede**, Obrechtstraat 43, Postbus 1528, 3500 BM Utrecht, e-mail: info@eurosvoorvrede.nl Website: www.eurosvoorvrede.nl

New Zealand

The Peace Tax Campaign began in New Zealand in 1982 and includes working groups and individuals, though only a few people actually resist taxes. The withholding system makes resistance very difficult. Initially, the government responded to resisters by taking them to court, but then bank account levies and property seizures became more likely. In 1984 the New Zealand Labour Party passed a motion supporting the idea of a peace tax. It is estimated that about 5% of the government's budget is for direct military spending. The Peace Tax Campaign is working for legislative change and is not advocating resistance at this time.

For more information, contact **Peace Tax Campaign**, McLeod Street, Upper Hutt.

Norway

In 1515 Norwegian peasants refused payment of tax increases levied by the Danish king to support his war against Sweden. They also killed the tax collectors. In the 1630's there was another widespread movement against paying taxes. Then in 1764-65, as a protest to the high taxes and corruption, another major tax rebellion occurred. In some areas peasants absolutely refused to pay and drove tax collectors away. Tax collection was reduced to one half of the assessment.

Because of withholding, tax resistance is almost impossible, but the Society of Friends (Quakers) in Norway is actively promoting a Peace Tax Fund bill in the Norwegian Parliament. It was presented in June 2000 and voted down in November of that year, but the work continues. The group has gained support from the Peace Council of Norway along with many artists, lawyers, politicians, and church leaders.

For more information, contact **Society of Friends, Quakers/Vennes Samfunn**, Kvekerne, Mårveien 7, N-3124 Tønsberg, e-mail: bernts@online.no website: www.kveker.org.

Palestine

Tax resistance was one of the actions of the first intifada, the mass resistance of Palestinians against the Israeli occupation. It was chosen as a tactic to separate Palestinians from the Israeli economy and administration. In 1989 the mostly Christian Palestinian village of Beit Sahour unanimously decided to withhold taxes from the regime.

"We will not finance the bullets that kill our children, the growing number of prisons, the expenses of the occupying army. We want no more than what you have: freedom and our own representatives to pay taxes to," read part of a statement from the town on October 19, 1989.

Before long the Israeli government responded by declaring the town a "closed military zone." Telephone lines were cut, entry into the area was prohibited, and a curfew was imposed from evening until morning. During this time property was seized from individuals and businesses. Tax collectors confiscated truckloads of personal belongings, and many citizens were fined or jailed. International support was drawn to Beit Sahour, and the solidarity of its citizens continued despite the harassment. Beit Sahour was nominated by the Nobel Committee for the 1990 Nobel Peace Prize and received the annual award of the Danish Peace Foundation in 1990. This resistance continued until 1995 when the Palestinian Authority took over.

Russia

In 1820 Russia became the first country to establish legislation exempting pacifists from paying war taxes. Thirty British citizens were invited by Czar Alexander I to establish a cotton mill. Because some of the employees were Quakers, a petition was submitted to the Czar from the employees asking for freedom of conscience and an exemption from military service, church taxes for war, etc. The Czar issued a certificate which read "His Imperial Majesty has given his gracious assent to this petition...all...shall be exempted from all civil and military taxes...the sect of Quakers may now and in future be freed from war taxes for the support of the Military. ..." Two English Quakers visiting Russia in 1856 found these provisions still in effect.

Currently there is a small campaign among Quaker activists to spread the word about war tax resistance and peace tax fund legislation. The individuals involved have written articles and circulated brochures among the religious and activist communities.

Spain

In 1983 the Asamblea Andaluza de Noviolencia (*Andaluse Assembly for Non-violence*) conceived of "fiscal objection" in response to a law passed in 1982 that aimed to assimilate the Spanish military into NATO in eight years. In 1984 the campaign grew with the support of Cantabrian Assembly for Nonviolence, Peace and Justice from Barcelona, and the Conscientious Objection Movement, the Spanish *Fiscal Objection*, and that campaign is still active.

The aim is to refuse to collaborate with maintenance of the military structure, and individuals redirect the percentage of their income tax that corresponds with the government percentage spent on the Ministry of Defense (5.6% in 2002). Some individuals redirect a fixed amount. The redirected money is paid into the account of collective projects or an alternative project selected by the individual. The receipt from the bank transfers, and a letter explaining the action, are attached to the income tax return documents, which are delivered to Treasury.

Through the 1,500 fiscal objectors registered, the campaign has collected more than 100 million pesetas (600,000 euros) since the beginning of the alternative campaign fund in 1985. Every year two projects are selected: a Spanish project and a international one. During the 2002 campaign, under the slogan "Por una Europa desmilitarizada" (for a demilitarized Europe) a group of projects, campaigns, forums and actions around Europe were proposed. All of these efforts sought to get rid of the external debt of third world countries and to promote antimilitary actions.

The Treasury does not recognize the right of fiscal objection, and when it's detected they send a "parallel income tax return" similar to the ones the resister filed, but "corrected," saying that it's a wrong one because of the deductions. Nothing is said about the objection. After that, the resister can accept it and pay, or appeal to the Provincial Economic Court. If the Provincial Economic Court does not accept the appeal, administrative appeals are closed and objectors must turn to the courts. The Treasury can also seize taxes from bank accounts or take it from the next year's refund.

For more information, contact **Asamblea de Objeción Fiscal**, SIOF Rivadeneyra, 6-10º, 8002, Barcelona, email: obfiscal@pangea.org; **Asamblea de Objeción Fiscal** KEM-MOC, Apdo 1126, 31080 Navarra, kemiruna@arrakis.es; **Objeción Fiscal**, S.Cosm.y S.Damián 24, 2, 28012 Madrid, email: yolajb@mi.madritel.es

Sweden

In 1988 Krigsskattevagrargruppen, a new war tax resistance group, began organizing in Sweden. About 8% of the national budget goes toward military expenses. As in much of Europe taxes are taken directly by the employer. Resisters must fill out a form asking for a correction to the amount of income tax they have to pay. They also state an alternative receiver to show that they aren't going to keep the money themselves. The group ties its appeal not to pay for the military to the state acceptance of conscientious objection to military service. By 1990 the group had about 60 members and two volunteer staff.

Skattebetalare for Fred (Taxpayers for Peace) developed campaigns in the mid-1990's and sent redirected tax dollars to development projects and groups working for alternatives to military in Sweden. They held forums and worked for peace tax legislation, especially through the case of one member that was brought to the European Commission of Human Rights.

For more information, contact **Skattebetalare for Fred**, c/o Rolf Hansson, Grundviksvägen 69, 826 60 Söderhamn, Sweden e-mail: Anton Leifsen Thal antonspost@yahoo.se Patrick Gruczku gruczku@hotmail.com

Switzerland

Modern war tax resistance in Switzerland has been going on since 1972, when 32 churchmen refused all participation in the military. In 1978 **Pour une Politique de Paix Active/Fur eine Aktive Friedenspolitik** (For an Active Peace Policy) began a campaign to refuse the 20% of the federal budget devoted to military spending and to work for nonviolent civilian defense.

In 1983 a three-year Campaign was begun to gather about 500 people who would withhold 20% or 100% of the military tax (imposed on men excused from participation in the military) and/or 20% of direct federal taxes (imposed on all citizens). They also sought to divert 1/10 of 1% of the military budget into the creation of a Peace Research Fund.

In 1984 about 200 people signed a common declaration about war tax refusal. Gathering in **Aktion Friedenzonen**, some individuals have proclaimed that they will refrain from any organized defense of the state and will pay no federal direct taxes. All people who refused taxes eventually have been forced to pay. They also run the risk of being sent to jail for ten days for every year of refusal.

For more information contact **Pour une Politique de Paix Active**, Centre Martin Luther King, Avenue de Bethusy 56, 1012 Lausanne.