

The Scottish Anti-Poll Tax Federation encompasses federations from Lothians, Central, Tayside, Fife, Borders, Grampian, and Strathclyde. Hundreds of groups are affiliated: Anti-Poll Tax Unions, Anti-Poll Tax Groups, Trade Unions and Tenant's Organisations. Our affiliates include:

Anti-Poll Tax Groups

- Raploch APTU
- Top of the Town APTU
- Fallin APTU
- St Ninian's APTU
- Cornton APTU
- Aloa APTU
- Carron Shore APTU
- Falkirk Non-Payment Campaign
- Stirling APTU
- Hilltown APTU
- Andler/St Marys APTU
- Montrose APTU
- Arbroath APTU
- Perth APTU
- Crossgates APTU
- Abbeyview APTU
- Methil APTU
- Glenrothes APTU
- Kelty APTU
- Oakley APTU
- Anderston APTU
- Bridgeton APTU
- Castlemilk APTU
- Coatbridge APTU
- Cumbernauld and Kilsyth APTU
- Dumbarton APTU
- Drumchapel APTU
- Govan APTU
- Mount Florida APTU
- North Pollok APTF
- Penilee APTU
- Shettleston APTU
- Drylaw APTU
- Lockhead APTU
- Neidre/Craigmillar APTU
- Pilrig APTU
- Pilton/Muirhouse APTU
- Tolcross APTU

Community groups

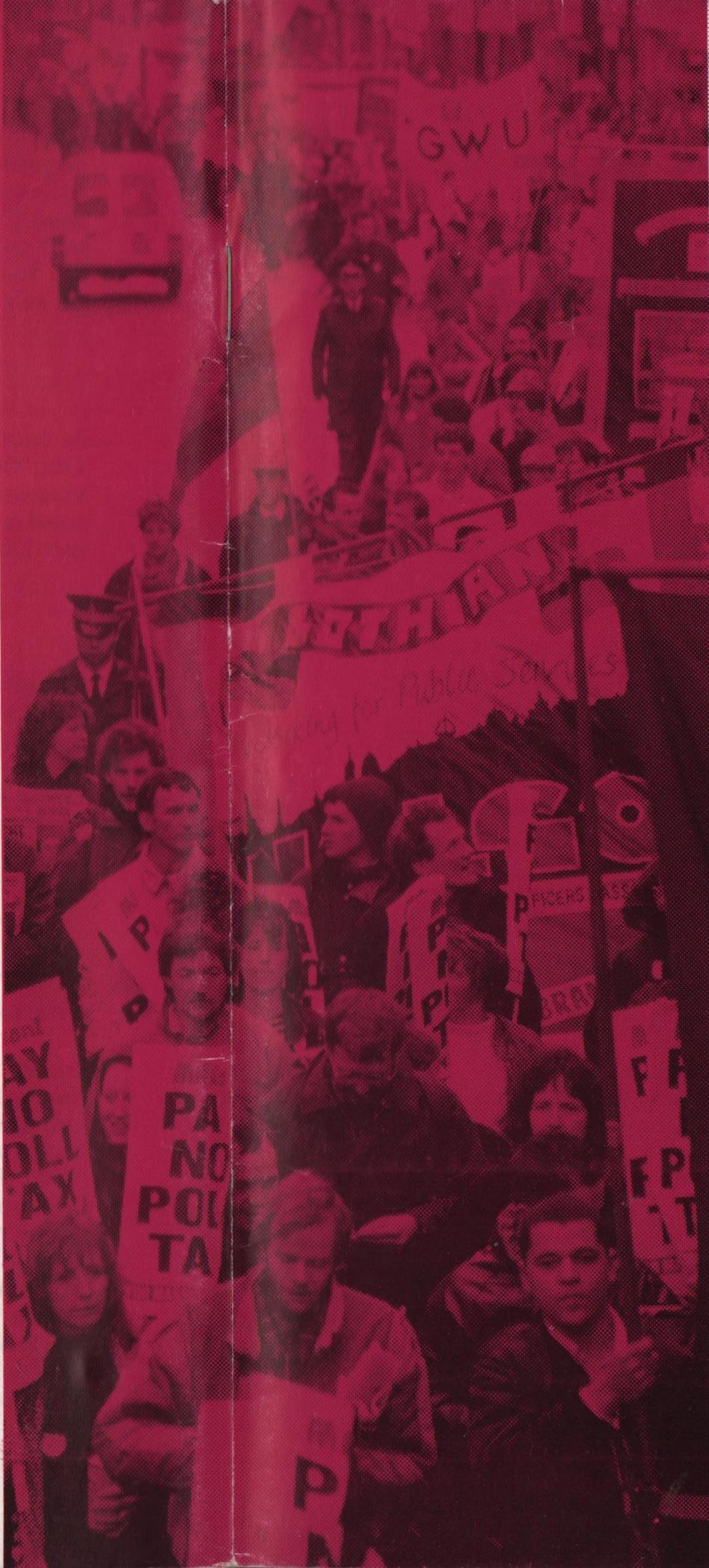
- Scottish Tenants Organisation
- Argyle Community Association
- Clydebank Unwaged Group
- Govan CC
- National League of the Blind and Disabled

Youth groups

- Falkirk Tech APTU
- Stirling University APTU
- Stirling University Students Assoc.
- Dundee University APTU
- Kirkcaldy Technical College APTU
- West Scotland Area NUS
- Glasgow Art School SU
- Langside College SU
- Strathclyde University SU
- West of Scotland YTURC
- East of Scotland YTURC
- Edinburgh University SRC
- Moryhouse College SRC
- East of Scotland Area NUS

Trade Unions

- Clackmannan Trades Council
- Alloa Trades Council
- Stirling Trades Council
- Falkirk Trades Council
- Falkirk District Nalگو
- Transport and General (Stirling Windows)
- Cohse Larburt branch
- TGWU ACTTS Tayside Voluntary branch
- DSS CPSA Fife area committee
- Rosyth EEPTU Shop Stewards cttee
- Edinburgh and District Trades Council
- Nupe Lothian Reg
- TGWU Edinburgh
- GMB Leith No 2
- UCW Edinburgh
- CPSA DOE Lothians
- CPSA Inland Rev
- Nalگو Lothian Reg
- Albion Motors Joint Shop-Stewards Cttee
- CPSA Dept. of National Savings Bank
- FBU Strathclyde branch
- NALGO Strathclyde branch
- NUPE Hamilton Local Authority branch
- TGWU Branch 7/38 (178)



SCOTTISH ANTI-POLL TAX FEDERATION

**NO POLL TAX HERE
THIS FAR AND NO FURTHER
DON'T COLLECT - DON'T PAY**

50p

THE COMING OF THE POLL TAX

INTRODUCTION

This pamphlet is a collection of different papers presented to the Strathclyde Federation second organising conference on November 19th, 1988. The contents were endorsed by the 291 Delegates and 50 visitors present. The papers have been up-dated to encompass the arguments for mass poll tax non-payment.

The pamphlet is not an objective account of the pros and cons of the poll tax, but an unashamed attempt to convince readers to join the mass campaign of non-payment being organised by the Federation. It attempts to both inform and inspire. Taking up some of the most common worries expressed about non-payment and the defeatist arguments ranged against our campaign. It is not written by professionals or academics but by activists and trade unionists involved in the actual building of the Anti-Poll Tax Movement in the housing schemes, workplaces and colleges.

Hopefully the reading of our pamphlet will convince the un-committed to become involved in their local area and re-convince the already committed of the correctness of our programme and strategy.

January 1989

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THE COMING OF THE POLL TAX



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Printed by Angus Graphics (U) Century Building, Brunswick Dock,
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The Coming of THE POLL TAX

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The unemployed, pensioners and students will be expected to pay 20 per cent of the poll tax. That means around £60 a year in Strathclyde or £1.25 a week, 45 a month. It may seem a small amount but it will fall off in society but a remarkable contrast is displayed in the straw polls conducted amongst the giro queues at post offices throughout Glasgow - no-one can afford to lose the price of 2 pints of milk, a loaf and a small tin of beans each week, **CERTAINLY NOT TO PAY THATCHER'S POLL TAX.**

A 'Wealth Transfusion'

The fact that Lords and Ladies will save thousands of pounds while millions of ordinary families will lose thousands has led to the poll tax

January 1989

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The Coming of THE POLL TAX

During March of this year, 1989, everyone in Scotland registered for the poll tax will receive a Demand Notice from their Regional Authority providing for the amount of poll tax to be paid in 12 equal monthly installments. There are other methods of payment but most of us will receive a Community Charge Voucher book, with 12 tear-out slips.

The prospect of a monthly visit to your local Post Office to pay your poll tax now faces you starkly. Even at the severely cushioned and artificially low level of around £300 in Strathclyde for the first year, millions of families still face financial disaster. At £306 a year for everyone in Glasgow who is in employment and taking home as little as £55 per week a bill of over £25 a month, or nearly £6 a week, is now a reality. The Government's poll tax rebate con is shown graphically in the table at the back of the pamphlet. Youth under 25 and earning a poverty wage of £55 per week net, face a poll tax of £25 a month. That represents nearly 50 per cent of their weekly take-home pay expected in poll tax each month. The incomes of married couples, or of a man and woman living as a married couple, are jointly considered. Thus, even if one partner is neither employed or registered unemployed, and thus earning nothing, they would still be liable for the full poll tax if their partner takes home as little as £110 per week.

The unemployed, pensioners and students will be expected to pay 20 per cent of the poll tax. That means around £60 a year in Strathclyde or £1.25 a week, £5 a month. It may seem a small sum to those more well off in society but a remarkable consistency is displayed in the straw polls conducted amongst the giro queues at post offices throughout Glasgow – no-one can afford to lose the price of 2 pints of milk, a loaf and a small tin of beans each week, **CERTAINLY NOT TO PAY THATCHER'S POLL TAX.**

A 'Wealth Transfusion'

The fact that Lords and Ladies will save thousands of pounds while millions of ordinary families will lose thousands has led to the poll tax

being labelled a 'Wealth Transfusion.' (A transfusion of wealth from us who have not to them who have plenty!)

Michael Forsyth M.P. will save £1,200, the Duke of Roxburghe £2,200 and Lord Vestey £4,700. Someone in a mansion will pay the same, probably less depending on the area, than the average person in a damp infested, run-down council house in Pollok, Drumchapel, Castlemilk or Easterhouse. Cabinet ministers earning in excess of £80 per day, will pay the same if not less than a shop assistant in Tesco's earning £70 per week.

The Hughes family in Pollok has 5 working adults living in their house and are paying around £700 in rates. Each of the family has a relatively low-paid job, yet come April 1st, 1989, they will each be expected to pay £25 a month in poll tax. Thus, from a £700 family rates bill, the Hughes household will face a collective poll tax bill of £1,500, an £800 increase on rates. Only husband and wife, or man and woman living as husband and wife, have joint liability. Everyone else is solely responsible for their poll tax bill. Hundreds of thousands of youth will face these bills for the first time.

At least the current rates system has some correlation with income in that usually the larger your property, then the larger your income, but the poll tax takes no account of this or your ability to pay. It is Mrs Thatcher's third term Flagship for several reasons (discussed elsewhere). One of the main reasons being that it impoverishes millions for the benefit of a few and thus represents her capitalist system with its teeth bared.

You have a choice in April 1989, you can pay your poll tax and let Thatcher continue to ride rough-shod over working class people! Or you can refuse to take any more and decide to fight back by refusing to pay the tax and joining your local branch of the mass non-payment campaign.

We urge you to refuse to bend the knee anymore and stand alongside the Strathclyde Federation in a mass campaign of civil disobedience. The following chapters are designed to provide the reader with the most important reasons why they should not only join our campaign but moreover convince others to also join us.

'The Threat to Local Government Jobs and Services - Non-Payment or the Tories' answers overwhelmingly the false argument that is most commonly levelled against a mass non-payment campaign - that it threatens the jobs of local authority workers and the services we all rely on. It offers the best political analysis of the real threat the poll tax poses to local government and is invaluable reading to anyone concerned with the underlying reasons for its introduction. It also outlines graphically the impact the poll tax could have in future years, on living standards and social services.

'Can a Mass Campaign of Non-Payment Defeat the Poll Tax' explains how victory over the Tories can be achieved and combats the cynical skeptics of the doom and gloom brigade who currently lead the labour and trade union movement. It attempts to convince you that we have no choice but to fight and that mass non-payment linked up with industrial action is the only response left.

'The Poll Tax - the Trade Union Response' is a critical component of the pamphlet. It seeks to explain the central role the organised trade union movement can play in defeating the tax and why that role is necessary. Every trade unionist and indeed every anti-poll campaigner needs to be fully acquainted with these arguments. From the outset the Strathclyde Federation has emphasised the importance of mobilising the trade union movement, this paper explains why and tries to offer a guide as to how!

Finally in our appendices is contained a legal guide to what happens to you when you refuse to pay your poll tax. It smashes the scaremongering myths that the Tories have inspired since last April and provides you with an actual account of what powers the Regional Authorities can wield against you. It is a very important section of the pamphlet. For although we are determined to convince millions of people to refuse to pay we are also determined that they will be fully aware of the possible consequences of such action.

It is obvious to us that even one million non-payers or even 500,000, would tender the legal machinery inoperable and, backed with industrial action, make the poll tax redundant. The poll tax is fast approaching. The building of a solid mass of opposition to meet it will hopefully be aided by the arguments contained in the following chapters.

THE THREAT TO LOCAL GOVERNMENT JOBS AND SERVICES— NON PAYMENT OR THE TORIES?

Introduction

One of the principal arguments of those opposed to mass non-payment of the community charge or poll tax, is that this tactic will reduce the income of local authorities and therefore, lead to cuts. It follows, therefore, according to those who put forward this argument, that the more successful the non payment campaign is, the more jobs and services will be at risk.

It is, of course, important to acknowledge that any reductions in local government income is a threat to jobs and services. However, it is much more important to recognise and to emphasise that, in the long term, **IT IS THE SUCCESSFUL INTRODUCTION OF THE POLL TAX RATHER THAN NON PAYMENT WHICH IS THE REAL THREAT.** Unless the poll tax is successfully resisted, then there will not only be a savage attack on the living standards of working class families but also a major reduction in the local government services upon which they depend.

Tories Attack on Local Government

Since they came to power in 1979, it has been a clearly stated intention of the Tories to reduce the expenditure and influences of elected local authorities. In order to achieve this end, the government have introduced a whole series of measures eg. direct cuts in grants, ratecapping, privatisation and the poll tax. All of these measures are designed to hand over to the private sector those local government services which can be converted into profit making enterprises, and to force local authorities to severely cut back on those essential services which are not suitable for privatisation.

The introduction of Scottish Homes, the Local Government (Scotland) Act and the Abolition of Domestic Rates etc (Scotland) Act have been the most recent contribution to this Tory strategy.

Rate Support Grant

The main way in which central government contributes toward local authority expenditure is through the Rate Support Grant (R.S.G.),

which, along with income raised through the rates, finances the revenue expenditure of regional and district councils, ie, the day to day running of services such as refuse collection, home helps, residential establishments, street cleaning, etc. etc.

In 1976-77, central government's contribution through the R.S.G. represented 72.5 per cent of the revenue expenditure of Scottish Local Authorities. By 1987-88 the present Tory Government had reduced this figure to 55.6 per cent. This means that since 1978-79, the share of this expenditure which has had to be raised through the rates has increased by over 30 per cent as a direct result of cuts in the R.S.G.

In Britain according to the government's own figures since 1978-79, the R.S.G. has been cut in real terms by £28,500 million, £6,500 million in Scotland alone.

The choice therefore, which has confronted local authorities has been stark – cut jobs and services, increase the rates to compensate for the reductions in central government grants, or mount a mass campaign involving the trade unions and communities to secure additional government funding. Unfortunately the first two options have been employed throughout the country and almost all areas have seen both cuts and rates increases well beyond the level of inflation.

A calculated consequence of Tory Government cut-backs, designed to prepare the ground for a full frontal assault on the rates system as unfair and unacceptable in need of replacement by the much 'fairer' community charge. If rates were slashed by over a third in response to the return of the £28.5 billion stolen since 1979 from local authorities, would rates be so unpopular?

The only authority to successfully resist the Tories was Liverpool City Council, who, because of the massive support they organised for their campaign, found the government in the person of Environment Minister, Patrick Jenkins, forced to increase central government grants to the city in 1984 by an extra £20 million which allowed them to build over 4,000 new homes as well as several sports centres and additional nursery classes, and to develop the level of service in virtually every area at a time when every other local authority was in retreat.

Housing

For a number of reasons, Scotland has always had a much higher proportion of its housing in the public sector than is the case in England and Wales. This situation is now changing, firstly through the sale of council housing forced on district councils by legislation. 6.6 per

cent of Scottish Local Authority Housing stock has been sold off to tenants since 1980: the figures for the S.S.H.A. and the new towns are 14.6 per cent and 18.8 per cent, respectively and now through the introduction of Scottish Homes which will place more and more public sector housing in the hands of private landlords.

Over and above these measures, the government has attacked local authority housing, through a policy of consistently and continually reducing the level of grants provided for house building and house maintenance.

From 1979-80 to 1987-88 there has been a reduction in the Housing Support Grant (H.S.G.) in real terms from £371.4 million to £46.5 million, a cut which would require an 800 per cent increase in the H.S.G. to bring it back to the level of 1979-80. Over and above this, in 1979-80 all Scottish District Councils got something from the government. By 1987-88, thirty one councils were getting nothing at all.

To put these figures into context, it is now generally accepted that Scottish District Councils would require £4,000 million (£4billion) in order to carry out essential modernisation and repairs to existing housing stock. In other words, the government has made available 1.16 per cent of the funds required by councils in Scotland to provide their tenants with a decent level of accommodation.

In light of these figures and the fact that Shelter, among others, has calculated that 52,000 Scottish houses are affected by dampness, endangering the health of around 120,000 children, it is not surprising that the government has consistently refused to finance in Scotland the type of housing conditions, survey, which is regularly carried out in England and Wales.

It is a sobering thought that with the crying need which exists in Scotland for a major crash programme of housing repairs, modernisation and house building, employment in the construction industry has fallen since 1979 by about 30 per cent.

If money for such a programme was made available then, not only would there be decent housing available, for working class families, but for every £1 million spent 200 new jobs would be created.

Financial Impact on Households of the Poll Tax

A survey carried out in 1986-87 by Professor Gordon Hughes of Edinburgh University, sponsored by the local government Trade union, NALGO, showed that a clear majority of households would be worse off with the introduction of the poll tax.

It is already fairly well known that families with three or more adults in the house will be significantly worse off, as will be families dependent upon state benefits, because of the changes in Housing Benefit regulations. What is surprising from Professor Hughes'

research is that even relatively well off families will lose out. Young householders (18-25yr olds) will be worse off to the tune of £3.02 per week, on average.

Unemployed householders will lose, on average £3.71 per week.

The average pensioner household will be £1.62 per week worse off.

Even families on the second top income band, with an average weekly income of £367, will lose out by 45p per week. Only households at the very top of the income range, with an average weekly income of £558 will be better off. These findings demonstrate clearly that the standard of living of families in nearly every income bracket, but particularly those on low incomes, will be hit hard by the poll tax.

Effect of the Poll Tax on Council Budgets

At the present moment local councils set a local domestic rate for ordinary family housing, and a non domestic rate for industrial and commercial property. The Secretary of State has the power to intervene and compel any council to change the rate it has set. This power has been generally used to prevent local authorities raising the local rate to a level which would compensate for cuts in government grants and is one of the government's methods of cutting back council spending.

From April 1989, central government will determine the level of the non domestic rate. These rates will be payable to central government and will then be redistributed to local authorities according to whatever criteria is determined by the Secretary of State. Any annual increase in the non domestic rate will be based on the rate of inflation. It is the government's intention to replace, in due course, the non domestic rate by a Uniform Business Rate (UBR) for Scotland, England and Wales.

The net effect of this procedure will be that, from April 1989, each local authority will have direct control through the poll tax of 20%, AT MOST, of its income. The remaining 80 per cent will be controlled by central government through the Revenue Support Grant (replacement for the Rate Support Grant), non domestic rates (or later the UBR), and other specific government grants. Councils do receive income in other ways eg. through charging for some of their services, but the amounts involved do not significantly affect the percentage quoted. WHAT THIS WILL MEAN IS THAT THE GOVERNMENT WILL BE ABLE TO INCREASE TO AN EVEN GREATER DEGREE THAN AT PRESENT, ITS ABILITY TO FORCE LOCAL COUNCILS TO LAY OFF STAFF AND REDUCE THE LEVEL OF SERVICES PROVIDED.

Even if the government were to make no direct cuts in grants to councils, over the next few years, the fact that any increases in grants or in non domestic rates will be set at the rate of inflation as determined by the Retail Price Index (RPI) will pose problems for councils.

The reasons for this are twofold. Firstly, the RPI is manipulated by the government to underestimate the real increase in costs for the mass of working people.

For example, you may wish to consider whether your rent and rates, travel costs and most of your other essential expenditure has gone up over the past few years in line with the government's official inflation figures. You will find, in fact, that these increases have often been much higher than the RPI.

In 1979-80 the average council house rent in Scotland was £4.92. If rents had risen in line with inflation, then by 1987-88 the average weekly rent would have been £8.46. In fact the figure was £14.55, a rise of just under 300 per cent compared to a rise in inflation of just over 70 per cent.

Secondly, local government expenditure rises at a rate well above the RPI. One reason for this is that local government pay awards (which are not particularly high) in line with pay increases in other sectors, are sometimes above the official rate of inflation, though central government will usually only finance these awards up to the level of RPI.

What all of this means is that in order, merely to maintain their level of services, far less increase them, councils will be required to raise the level of the poll tax each year by a very substantial amount in order to compensate for the government's 80 per cent share of the council's income being increased at only the official rate of inflation.

In a report published by the Association of District Council Treasurers in England and Wales, the point is clearly made that the 'RPI is an index of little relevance to local authority services.'

Let us look at two concrete examples of how this would work in practice.

1. Let us assume that in 1988-89 a particular council has as a budgeted expenditure of £100 million, 80 per cent (£80 million) of which is financed by government grants (including the non domestic rate), with 20 per cent (£20 million) coming from the poll tax. Let us also assume that in 1989-90, government grants have been increased by 5 per cent in line with inflation but that the real increase in local government prices is 8 per cent.

What would this mean for the poll tax for that year?

	1988-89	1989-90	Change
Budget	£100 million	£108 million	8% increase
Government Grants, etc.	£80 million	£84 million	5% increase
Balance to be met by the poll tax	£20 million	£24 million	20% increase

In other words, in order merely to keep services at their existing level, the council would require to increase the poll tax by 20 per cent

to compensate for the fact that the level of increase in central government grants was not in line with the real increase in council costs.

2. Again let us assume that the real increase in local government costs is 8 per cent but this time central government has decided to cut its grant etc (which is what in fact, has actually been happening) by 5 per cent

What would the result of this be?

	1988-89	1989-90	Change
Budget	£100 million	£108 million	8% increase
Government Grants, etc.	£80 million	£76 million	5% cut
Balance to be met by poll tax	£20 million	£32 million	60% increase

In this circumstance therefore, a 5 per cent cut in the government's contribution, immediately leads to a 60 per cent increase in the poll tax if council services are to be maintained.

The Scottish Local Government Information Unit has produced a calculation of what would have happened in 1987-88 in four local government areas if the poll tax had been in operation. The four areas are the cities of Edinburgh and Inverness, where the combined region and district rate was used in the calculation, and the regions of Highland and Strathclyde, where only the regional rate was used.

ACTUAL RATE INCREASE	REQUIRED POLL TAX INCREASE
EDINBURGH 33 per cent	63 per cent
INVERNESS 15 per cent	38 per cent
HIGHLAND 19 per cent	45-49 per cent
STRATHCLYDE 19 per cent	36.5 per cent

WHAT THESE FIGURES STARKLY ILLUSTRATE IS THAT WITH CENTRAL GOVERNMENT HAVING INCREASED ITS STRANGLE-HOLD ON LOCAL AUTHORITY FINANCES, THE TORIES ARE GOING TO BE ABLE, WITH THE STROKE OF A PEN, TO SLASH COUNCIL SPENDING WITH ALL THAT THAT MEANS FOR JOBS AND SERVICES. ON THE FACE OF IT, ALL THAT LOCAL COUNCILS COULD DO TO SAVE THESE JOBS AND SERVICES WOULD BE TO INCREASE THE LEVEL OF THE POLL TAX TO ASTRONOMICAL LEVELS.

If example 1 were the way things worked out and if the poll tax in that council had been set in 1988-89 at £300, then within three years it would have risen to over £500.

If on the other hand, example 2 were the case and the poll tax in 1988-89 were set at £300, then after three years of cuts, the poll tax would rise to over £860. However, even if councils did decide to

compensate for government cuts in grants by putting up the poll tax to those levels, this would be highly unlikely to happen.

The poll tax legislation allows the Secretary of State to reduce the poll tax if he disagrees with the level set by a council. This power will undoubtedly be used by the Secretary of State, not to protect those who would have to pay these increases, but to ensure that any cuts they impose will be effective and not compensated for by poll tax increases.

IN OTHER WORDS, THE SECRETARY OF STATE WILL USE THE LEGISLATION TO FORCE COUNCILS TO CUT JOBS AND SERVICES.

Non-Payment Campaign-Will it cost Jobs and Services?

It has already been acknowledged in the introduction to this paper that any reduction in the income of the regional councils or district councils will raise problems for the councils involved. However, the opponents of a mass campaign of non-payment have consistently resorted to scaremongering and a distortion of the facts with allegations that non payment will lead to the paying off of home helps, school closures etc. etc. All cynically designed to attempt to divide and confuse the movement, particularly raising fears amongst an already severely battered local authority workforce. The fact of the matter is that the poll tax will account for 20 per cent at most of the money councils spend on the day to day running of services, and in the case of district councils may be noticeably less than this.

What this means is that, even if the poll tax comes to 20 per cent of the budget, a 10 per cent non payment campaign will not mean a cut of 10 per cent in income, but one of 2 per cent. Similarly a 50 per cent level of non payment (which would mean around 1.5 million non-payers) would lead to a cut in income of only 10 per cent. If the poll tax is less than 20 per cent of income, then the impact of a successful non payment campaign on council income will be correspondingly less.

Over and above this, Paolo Vestri, of Edinburgh District Council has made it clear in the response to the Labour Party Scottish Council's paper on the poll tax which was circulated at the Scottish Local Government Conference that the poll tax is paid monthly, so this loss of income would not be felt until well into the financial year. By that stage, just as in present circumstances, local authorities would be allowed to overspend their budgets because of unforeseen losses of income. Therefore, any threat to jobs and services would be non-existent.'

Borrowing is part and parcel of the financial operations of local councils. Strathclyde Regional Council has a total debt of £1383.4

million, which means that it owes £593 for every man, woman and child in Strathclyde. IN 1988-89, THE COUNCIL WILL PAY OUT £214.8 MILLION IN INTEREST CHARGES TO SERVICE THESE LOANS, OVER £92 PER HEAD OF POPULATION. GLASGOW DISTRICT COUNCILS IN 1987-88 COLLECTED £126 MILLION IN RENTS BUT PAID OUT £169 MILLION IN DEBT CHARGES. A case in itself for the nationalisation of the banks.

THE ARGUMENT THAT A CAMPAIGN OF NON-PAYMENT OF THE POLL TAX WOULD CRIPPLE COUNCILS IS COMPLETELY UNTRUE AND MISLEADING. OVERSPENDING AND/OR BORROWING, PARTICULARLY IN THE EARLY CRUCIAL MONTHS OF THE CAMPAIGN, WOULD ENSURE THAT NO LOCAL AUTHORITY WORKER WOULD NEED TO BE LAID OFF AND THAT SERVICES COULD BE MAINTAINED.

The poll tax cannot be looked at in isolation. As was pointed out earlier in this paper, the Tories are hellbent on destroying the influence of local authorities and decimating the services which they provide. To achieve this, they have introduced a whole series of regulations and legislation, one of which is the poll tax.

In the Financial Times of 7 October 1987, the chairman of the Audit Commission, Mr Harold Davies, was quoted as stating that, 'If all the legislation relating to local government was implemented, there would be a reduction in expenditure on local government from £30,000 million (£30 billion) to £20,900 million (20.9 billion).'

This in turn would lead to a 37 per cent cut in local government jobs. Of the more than 700,000 workers who would be out of work, only 50 per cent, at most, would find jobs in the privatised services, with the reduction in overall conditions that privatisation brings.

THE ISSUE, THEREFORE, IS NOT WHETHER A MASS NON PAYMENT CAMPAIGN WILL POSE A THREAT TO JOBS AND SERVICES, BUT WHETHER LOCAL GOVERNMENT AS A WHOLE CAN SURVIVE THE INTRODUCTION OF THE POLL TAX AND THE OTHER MEASURES THE TORIES HAVE IN STORE.

The facts and figures contained within this paper give an indication of the depth of the Tories' attacks on local government since they came to power.

A mass non payment campaign will not only defeat the poll tax but will put the Tories and all of their other anti-working class policies on the rack. The temporary difficulties which such a campaign would present would be a small price to pay for the victory which would be won.

JIM CAMERON, Strathclyde NALGO
(In Capacity as Federation Publicity Officer)

POSTSCRIPT

£300 Poll Tax – No Problem After All?

For many people the declaration of a Poll Tax of £219 by Strathclyde Regional Council and an anticipated combined Regional-District figure of around £300 will have come as a surprise.

There were widespread forecasts of a much higher figure and at one stage, Glasgow District Council's Director of Finance predicted a figure of over £500 per head.

The government are of course gloating over this figure and describing the higher predictions as 'scaremongering'. However, the first thing that needs to be said about this announcement is that £300 is a disastrous figure for most working class families.

Those in work will have to find around £5.75 per week and pensioners, the unemployed and Students about £1.40 per week.

A household with four adults in employment at the moment paying £500-£600 in rates will now have to find £1200. In an area such as Anderston in Glasgow with average rates of £340, a family with two full poll tax payers will be worse off to the tune of £260 per year or £5 per week.

Tory Kiddology

Having said this, it is necessary to address the question of whether those, such as Strathclyde Anti Poll Tax Federation, who forecast a much higher figure have overestimated the dangers of the poll tax. The answer is an emphatic 'NO'.

What has happened is that a combination of the Government gerrymandering Local Government finance and Strathclyde Regional Council employing a substantial cuts programme over the past year, has allowed the poll tax to be introduced in its first year at an artificially low level. The Tories believe that if they can start the Poll Tax off at a 'low' and 'acceptable' figure, then they will be able to raise it next year and in subsequent years to its 'true level without any effective campaign of resistance.

Councils Robbed of Funds

Since coming to power, the Tories have 'robbed' local councils of billions of pounds. As stated earlier between 1979-79 and 1987-88, the Rate Support Grant (R.S.G.) was cut by £28.5 billion, about £6 billion of this coming from Scotland

At the same time, central government's share of the cost of providing council services has been reduced from 72.5 per cent in 1976-77 to 51.5 per cent in 1988-89. This accounts for the reduced levels of service and increase in rates.

The government has achieved these cuts in two main ways. Firstly by consistently failing to increase the Rate Support Grant in line with the increase in local government costs.

In 1984-85 for example, Strathclyde Regional Council's R.S.G. was increased in cash terms by £6 million but, according to the budget statement....."When account is taken of inflation there is a reduction in real terms of £34 million." Secondly through the 'clawback' system.

At the beginning of each financial year, the government, in the person of the Secretary of State for Scotland, declares a budget ceiling for each council (always well below the level required to provide a decent level of service).

If any council budgets to spend above that ceiling, then the Secretary of State, 'claws back' part of the R.S.G. as a punishment. Through this device Strathclyde Regional Council lost £63 million in grant in 1986-87 and a further £56 million in 1987-88.

Having lost that grant, a council then has to either cut its spending plans for that year, thus a further reduction of the level of service, or carry a deficit into the next financial year and make up the loss by budget cuts in that year, or by a rates increase, or a combination of both. What this has led to, for example, is a rates increase in Strathclyde in 1987-88 of 19 per cent, which would have meant a poll tax increase, had it been introduced at that stage of 33 per cent because of the fact that the poll tax comprises a much smaller percentage of council income than the rates.

Council Cuts Services

At the beginning of 1988-89, Strathclyde Regional Council set a budget above the 'guidelines' set by the Secretary of State, and were therefore in line to lose £82 million through clawback. Unlike previous years the council then trimmed its budget, through cuts, to comply with the Secretary of State's guidelines and, as a result of this, it is unlikely that there will be any clawback this year, the first time this has happened since the 'clawback' system was introduced. For the first year of the poll tax 1989-90, therefore, the council will not be carrying forward a deficit to be included in the poll tax calculation. What this means is that at the beginning of 1989-90 because of the programme of cuts carried out in 1988-89, Strathclyde Regional Council will be in an abnormally 'healthy' financial position.

Generous Tories?

Over and above this the government has set the Revenue Support Grant (which under the poll tax system replaces the Rate Support Grant) at a level of 9.8 per cent above the Rate Support Grant of 1988-89 for local authorities in Scotland. This is an increase well above the normal annual increase.

Finally, the government has given a 'safety net' grant of £31.7 million to Strathclyde and a further 'safety net' grant of £19 million to Glasgow District Council. These grants are not a belated recognition of the problems of Strathclyde, and Glasgow in particular, but a crude attempt to 'buy off' the non-payment campaign. They are also not 'new' money but represent cash taken from other parts of the country and transferred to Strathclyde.

These are the reasons why poll tax payers in Strathclyde will be required to pay out £300 rather than the £400 or more originally forecast.

The 'Real' Poll Tax

The £31.7 million 'safety net' grant for Strathclyde saved approximately £19 per head. The Glasgow £19 million 'safety net' grant saved approximately £38 per head. The true Poll tax figure for Glasgow is therefore around £357.

Had Strathclyde Regional Council stuck to its original spending plans, it would have incurred a 'claw back' penalty of £82 million, around £49 per head.

The overall poll tax figure could therefore have been £406 and this against a background of an abnormally high increase in government support funding.

Next year, and in the years to follow, 'safety net' grants will disappear, and increases in government grants will be replaced by the cuts which have been taking place since the Tories came to power.

The poll tax spells poverty for working class families in Scotland today. If it is not defeated now by a mass campaign of non-payment, it will mean penury and degradation in the years to come. £300 this year will be £400 and more next year and so on, year after year.

On the day following the declaration of Strathclyde's Poll Tax Figure, the *Glasgow Evening Times* summed the situation up.....' How much more will this hated tax cost when it is allowed to find its true level? It could well be that the only thing the pessimists got wrong was the timing of the huge bills they predicted.'

CAN A MASS CAMPAIGN OF NON-PAYMENT DEFEAT THE POLL TAX?

On 14 October 1988, the *Glasgow Herald* published a MORI opinion poll on the Poll Tax. It showed that only 8 per cent of those interviewed would be prepared to break the law by not paying the poll tax and this figure was compared to the 31 per cent who said they would not pay when asked the same question in April of 1988. The most common interpretation placed on those results was that the campaign against the tax was waning and seemed likely to decline as one month followed another and that the Tory government by June of 1989 would herald another triumph of strategy as defaulters on the poll tax scarcely outnumbered those who currently fail to pay their rates.

The purpose of this section of the pamphlet is to challenge those assumptions of the political establishment in Scotland, to explain the current mood evident amongst the mass of ordinary people on the poll tax, and to produce a sober appraisal of what is possible in the battle which lies ahead if every anti-poll tax union in the Strathclyde area, and in the East of Scotland, carried out their work in 1989 as they should do.

We take as our reference point not just the findings of the local mass non-payment surveys in the housing schemes but also the most recent MORI opinion poll carried in the *Scotsman* in early December 1988. Of those polled 40 per cent said they *would support a campaign of mass non-payment*. That represents a potential non-payment army of 1.5 million Scots, and is only 2 per cent less than the figure recorded in March, 9 months earlier. Thus, despite the Tory propaganda campaign, the Labour leaders demoralising campaign and the media blackout of the real mood in the schemes, a solid base of over one million are still prepared to support a mass non-payment campaign. These are the seeds of a mass and proud non-payment campaign which we are determined to flower by April of 1989.

A Long Way To Go But We Have Come Far Already

The Strathclyde Federation has come a long way since its founding conference in July 1988. From a loose group of anti-poll tax bodies striving to achieve co-ordination in the campaign against the tax, the second conference in November had 291 delegates, and over 50 visitors from more than 70 different organisations determined to defeat

the poll tax. The Federation now has 79 affiliates, including 45 anti-poll tax unions, the Scottish Tenants Organisation, a number of individual community councils, tenants associations, community groups, youth groups, the West of Scotland Area of the NUS, ten individual students unions and several trade union bodies, including Strathclyde NALGO, Strathclyde FBU, CPSA Department of National Savings Bank, CPSA ministry of Defence Glasgow, Hamilton NUPE Local Authority branch, Albion Motors joint shop stewards committee and SOGAT Lairds UKC branch, amongst others. There is obviously no room for complacency and much more needs to be done, but from nothing in July the Federation has grown to embrace organisations accounting for over 250,000 people in the West of Scotland in just 20 weeks. This reality has not been taken into account by any of the strategists who are in favour of the implementation of the poll tax.

Our aim is to extend the influence of the Strathclyde Federation by building existing unions, creating new ones, affiliating more community association and, above all, by drawing behind our banner more rank and file trade unionists, union branches and stewards committees. Even if we were modestly to expect that in the struggle on the poll tax during March-June, 1989 each existing anti-poll tax union drew around them 2,000-3,000 people, then we could expect a movement embracing between 100,000 and 150,000 people at a minimum in West Scotland.

The East of Scotland Federation, on a similar basis could account for around 100,000 being mobilised and so it is evident that a base movement of a quarter of a million organised in Scotland behind the anti-poll tax federations is not a wild over-exaggeration but rather a sober expectation.

From that base, with growing support in all communities and a momentum which gathers to convince working class people that victory on the issue is possible, it is clearly not beyond reality that the assembling of an organised army of more than a million non-payers is within our grasp. Then the Tories would know they were involved in a real fight!

The Underlying Mood

From the beginning the anti-poll tax unions have stated clearly that the battle against the poll tax is going to be no sprint, but more of a marathon. Moreover, a marathon with an un-chartered course. Therefore, the ebb and flow of the campaign to date has come as no surprise to the Federation. The months March-July were the most hectic and fruitful in terms of large public meetings and the spontaneous formation of local anti-poll tax unions. However, the period between August and December was much more difficult.

The mood of grim determination still existed, it was qualified by a serious questioning about whether the government could actually be beaten on this issue. This led to a drop in the number of people who were willing to declare decisively that they would not make any attempt to pay the poll tax and join the non-payment campaign.

We believe that there were a number of related factors involved in this. Firstly, there has been a propaganda victory for the government concerning the numbers generally who have registered. We have never in the federation suggested that the numbers who did not register would be an accurate guide to the numbers who would not pay, but Tory spokespersons supported by the big guns of the popular press have created a crescendo of propaganda to suggest that the high percentages now registered mean there will be no campaign of non-payment. This had an effect which was difficult to counter simply by our door to door work.

Secondly, and most importantly, the combination of the effect of the STUC Week of Action and the decision of the Scottish Conference of the Labour Party did in the short term badly affect the confidence of a section of people who were looking towards non-payment. The STUC Week of Action was not nearly as extensive as hoped for and the 11 minute protest of 13 September did not really grasp the imagination of the mass of people. In seeking to provide an effective minimum protest of 11 minutes only, the STUC fell foul to the attitude of many workers that protesting for 11 minutes was no serious protest and not really worth embarking on. Although the Federation did manage to organise the biggest demonstration in Scotland on the day of September 13, when over 1,000 marched to our rally in the City Halls, Glasgow.

However, the results of the labour party Conference on the poll tax were probably a more significant blow to the hopes of those looking for a lead from the Labour and Trade Union Movement. One man canvassed in Clydebanks exclaimed, "I was dumbfounded. After nine years how can they refuse to lead a fight." He spoke for tens of thousands in the housing schemes of Scotland. For despite the 2 to 1 majority decisions secured by the tops of the movement through the block vote, the mood among the rank and file delegates inside the hall was certainly one of a willingness to fight in a debate where the arguments for mass non-payment crushed those of the white flag waving, doom and gloom brigade.

However, the leadership carried the day. When you add these factors to the hugely significant fact that the actual issuing of the poll tax bills is still some months away, and therefore takes third and fourth place in

most workers' lists of immediate worries, then obviously an ebb in the movement was not only identifiable but also understandable.

Our job is to explain these factors and the extremely transitory nature of that ebb in order to prepare for the movement which will develop more widely in January, February and March of 1989.

Getting Ready for Tomorrow

In mid-October, Strathclyde Regional Councillor, Helen McElhone, reported to a Govan Labour Party meeting that 87,000 people in Strathclyde Region had still not registered and that Strathclyde, and other local authorities, were several weeks behind schedule in completing their registers and sending out individual notifications. As already stated, neither this federation, or any other organisation, encouraged non-registration, yet 87,000 displayed yet again the basis for a mass non-payment campaign.

Even on the basis of the first MORI poll figures referred to in the opening remarks of this paper, some 400,000 people would not pay the poll tax. Whilst we in the federation seek to soberly explain the current situation and carefully assess what seems likely for the future, we, nevertheless, remain absolutely convinced that the army of non payers will have engulfed these figures by June 1989.

What decides what will happen is not the speeches of the Labour leaders or the appeals of the SNP to muster 100,000 of the well-to-do to make a gesture of non-payment, but what is happening in the real lives of the mass of ordinary people.

Working Class Women

It is no accident, for example, that the poll tax unions have a preponderance of working class women already gathered in their ranks, for it is working class women who have families who have been most cruelly hit by this Tory Government, and as the income-expenditure experts of most families, understand the nightmare that the poll tax represents. Free school milk has gone, free school meals have gone, the maternity grant is no more nor are the milk tokens and free vitamins for women who are pregnant and this on top of unemployment and the cuts in housing benefit and social security. Now the poll tax is coming at around £300 per person. One working class woman summed it up recently when she said to a poll tax canvasser in Pollock, "All I want for myself and my family is the right to live and not just to survive as we do now. I'm not paying because nobody is going to make me any poorer than I already am." These words are the future of a million or more non-payers.

It is already clear that hundreds of thousands will not pay because they cannot pay. Half a million people are in arrears of rent in Scottish local authorities; rent arrears in Glasgow are currently at the level of £17 million outstanding, after £2 million was added to the total between May and August of 1988 alone; a majority of those expected to pay a 20 per cent contribution out of their social security benefits to the rates this year have not paid a penny. **THESE ARE THE REALITIES WHICH INDICATE THAT THE POLL TAX WILL BE THE LAST STRAW FOR MANY.**

Struggle From Below

It is, of course, a setback that the leaders of the Labour Movement appear to be standing aside from the battle and 'wisely' telling us from their comfortable homes and comfortable incomes that we should pay. The generals of the Labour Movement have spoken but the infantry cannot afford to heed their bugling of retreat. The Ford workers, the NHS workers, the seafarers, the Post Office workers have all gone into battle recently by moving from below despite the pessimism of their well-heeled leaders.

The mood of anger that there is now, is nothing to what it will be when the bills are presented for payment. In October, Michael Forsyth, the Tory MP, was besieged by tenants of the Raploch housing scheme in Stirling when he attempted to explain to everyone the value of the poll tax. Forsyth had just come from a local businessman's banquet and the poll tax union chair presented him with a tin of cheap mince suggesting he should try and stomach what we have to live on! He needed a police escort to and from the meeting, and his face turned whiter than white when he was warned that his government had only dealt with the leaders of the Labour Movement and that the rank and file involved in mass poll tax non-payment would be a much more formidable foe.

Time Will Tell

A movement can only be judged as it develops. Who would have said in March 1984 that the men and women of the coalmining areas would have the tenacity to fight and struggle for over a year; that 100,000 would still be out when the strike ended – and the miners and their families were only one section of the working class whereas everyone over eighteen will have the poll tax to pay.



Let the pessimists, sceptics and cynics deride our attempts to build our movement, as they derided and castigated the women of Govan long ago, when they built an *illegal rent strike* that turned into a mass movement encompassing thousands of Clydeside workers that forced a Tory retreat in 1915.

For Whilst They Talk It Is Us Who Will Decide

Getting ready for this tomorrow is therefore, the most important task facing every member of the federation.

IT IS ESSENTIAL THAT EVERY POLL TAX UNION FACES UP TO THE FUTURE. OUR UNIONS MUST BE BUILT, THEY MUST BE BETTER ORGANISED AND THEIR INFLUENCE MUST BE SPREAD.

The Youth and Union Must Be Won

A concerted campaign has to be waged in the Labour Movement to bring the shop stewards' committees into active participation in the federations as a vital necessity. However, special efforts must also be made to draw the youth of Strathclyde behind our banner, a section of society not yet fully involved in the campaign, yet young people will be hardest hit. A youth on £55 per week, even less than £1.50 an hour will have to pay the full poll tax. We must win over the 750,000 youth who will face this form of taxation for the first time.

In the December *MORI Poll referred to earlier an amazing 89 per cent of 18-24 year olds were opposed to the poll tax. 67 per cent supported a mass campaign of non-payment and even when all the legal penalties were spelt out, 30 per cent still said they would definitely refuse to pay. That represents a young, committed battalion 225,000 strong. The 67 per cent who would support a mass non-payment campaign represents 480,000 angry youth. Given that young people have been at the bottom of Thatcher's scrap heap for nine-and-a-half years, it is no surprise that many hundreds of thousands now see the poll tax as an opportunity to get even. The slave labour YTS conscription, the cut in young people's dole money, the continual undermining of student grants and the paying of poverty wages to young workers has now combined to produce an explosive package which Thatcher's poll tax is about to ignite. "If Thatcher wants the poll

*The responses to the MORI opinion poll above were based on an expected poll tax figure of only £260 per individual. The actual figure will be around £300 in Strathclyde and nearer £400 in the Lothian Region.

tax she will have to come here and get it", was the response to poll tax canvassers from a group of youths on Dormanside Road in Pollok.

The young workers, students and unemployed will become the shock troops of our campaign with their energies, boldness and will to win. They have to be convinced that we are serious and thus worthy of their support.

- Every poll tax union must now patiently build its forces and attempt to spread its influence to create new anti-poll tax unions in adjoining areas where there are none.
- Special attention must be paid to the building of funds for each union and federation itself. Finance is the sinews of war – poll tax advice centres will have to be paid for and money has to be available for printing and publications also.
- Trade Union affiliations have to be gained by a planned campaign to visit the major workplaces and factories in every area.
- All the local community associations of Strathclyde have to be approached systematically to encourage affiliation.
- Special efforts must be made for the youth, including special approaches to colleges and universities, and local canvasses of first time voters to explain the issues of the poll tax to youth and to build youth involvement.
- The Federation questionnaire campaign must be completed by the end of February, 1989.
- The Scottish Unity Conference on March 4 must be built for to produce a conference of over 1,000 in the City Halls, Glasgow, capable of welding together an all-Scottish Federation able to lead the anti-poll tax campaign throughout Scotland.
- A conference for trade unionists against the poll tax should be organised to develop our industrial support and our ability to influence the STUC to support the campaign of non-payment with every resource at its disposal.
- We must ensure a massive Scottish demonstration on Saturday, 18 March, 1989, to act as a focal point for the organising of mass non-payment throughout Scotland. We should seek sponsorship for this demonstration from the STUC, every major trade union and every existing affiliate. However, we should also make a major effort to mobilise young people for this demonstration. We will write to the National union of Students, the Labour Party Young Socialists, the National Organisation of Labour Students and the Youth Trade Union Rights Campaign to seek their active support throughout

England and Wales as well as Scotland. This demonstration must mobilise tens of thousands at least.

If all of these areas of action were given meticulous attention then the Federation would be in a very powerful position and capable of becoming a catalyst to energise all the official bodies of the Labour Movement into a united campaign of non-payment.

Would One Million Non-Payers Defeat Thatcher?

In concluding this paper we have to answer the questions of whether one million non-payers – a possible achievement of a mass campaign of non-payment – would have the desired effect of forcing the Tories to retreat on the poll tax.

There has been a chorus of pessimism from many of the official spokespersons of the Labour Movement on this score. In particular the Three Musketeers of the Pay-up Campaign, Donald Dewar MP, Brian Wilson MP, and John Maxton MP, have been vociferous in their claims that non-payment would not defeat the Tories, would seriously affect local government services and so we should meekly pay up and vote Labour in 1992 (dealt with more fully elsewhere).

Hugh Cochrane, the political commentator for the *Glasgow Herald* made the point on 17 September when he said "The present heirarchy in Scotland are not in the old Maxton, Kirkwood and Dollan mould.... Indeed there is a poignant irony that Labour....is so sore afraid that it may carry democratic responsibility into impotency. Confronted by such a crass iniquitous tax there is no room for good losers." We in the Federation agree wholeheartedly. The role of Maxton, Wilson and Dewar is not simply adherence to democratic responsibility but an active attempt to divide the non-payment movement and ensure that it does not develop to its full potential.

If the poll tax issue was not about non-payment of a tax and was instead a strike, would Maxton, Wilson and Co advocate strike-breaking?

Brian Wilson has said ad nauseum that he believes non-payment will attack the local services that anti-poll tax activists claim to be seeking to defend. This actually misses the most important point. The poll tax is not the flagship of the government's programme for nothing. The poll tax is the flagship of wholesale privatisation of local authority services. We have listened for years now to the Wilsons saying we should not take strike action, should not fight and where has it got us? **THE TRUTH IS THAT LOCAL AUTHORITY SERVICES HAVE ALREADY BEEN CUT TO THE BONE AND IF WE DO NOT**

MAKE A STAND NOW AFTER TWO YEARS OF THE POLL TAX THERE WILL BE LITTLE TO DEFEND.

The new Tory administration in Bradford should act as a stern warning to us all – within days of its securing a majority of one on the council, it produced proposals for a cuts package of £5 million, 9,000 jobs to go in five years and the privatisation of 15 old folks homes, three sports centres and a swimming pool. "Bradford", the Tory leader Pickles declared, "will have the lowest poll tax in Britain!!" – A warning to us all!

Of course, the Federation recognises that a successful mass campaign of non-payment would pose problems for the funding of certain local government services in the short term, but local authorities will have clear warning of the likelihood of such a campaign developing and should be able to make contingency arrangements. In any case, it is not the aim of the Federation to force local authorities into cash crisis and break emergency services. Our aim now is to build a mass campaign of non-payment of the poll tax to defeat the poll tax, but that will not be done irresponsibly and without the Federation and the labour and Trade Union Movement being sensitive to the short term difficulties than non-payment may create for local government. (Dealt with in more detail in our local authority paper).

Finally, let us address the last salvo of the pay-up campaign that non-payment is doomed because the Tories would simply sit it out. These Three Musketeers are not anything near the real thing. They carry wooden swords.

ALL OF THEIR ARGUMENTS AMOUNT TO A GRANDIOSE ZERO – DO NOTHING AND WAIT UNTIL 1992. Will the Sherrif's officers be convinced that the bills will be paid in 1992 and thus take no action before then? Will children coming hungry into the kitchen be satisfied by the assurance that there will be no poll tax in 1992 and their bellies will be filled then? Is the answer to this most vicious, butal assault on the living standards of the working class to accept it meekly for we shall then inherit the earth in 1992?

These arguments mean that the Health Service workers should never have taken action because the Tories won't make any concessions. They mean that the miners and their families should never have struck because victory was not guaranteed. They mean that Liverpool City Council should not have fought even though the concessions they won meant a huge housebuilding programme, jobs and the preservation of services for the people of the city.

THE ELEVENTH COMMANDMENT AS FAR AS THE FEDERATION IS CONCERNED IS "THOU SHALT NOT GIVE IN WITHOUT A MIGHTY STRUGGLE." THERE IS NO GUARANTEE OF VICTORY BUT WITH STRUGGLE VICTORY

BECOMES POSSIBLE. CHANGING THINGS BECOMES POSSIBLE. STAYING FOREVER ON OUR KNEES AND HOPING WILL MEAN ANOTHER BATTLE LOST WITHOUT A BLOW BEING STRUCK.

If one million don't pay by June 1989, one and a half million will not be paying by July 1989 and Scotland will be in revolt. Such a campaign will galvanise the Labour Movement because these issues will be taken straight from the housing estates into factory and workplace and the Tories will be faced not only with mass non-payment but with the possibility of a massive strike wave against the poll tax. English and Welsh workers facing registration in 1989 will not simply stand by and applaud but will be affected by the scope of the Scottish movement and impelled into action, around the call to stop registration in solidarity with Scottish workers and, in preparation for mass non-payment throughout England and Wales in 1990, if it is not withdrawn before on the basis of the Scottish campaign.

Would the Tories try and sit this mass level of civil disobedience out? No, as such a movement developed they would try divide and rule, they would possibly come forward with new rebate concessions, combined with punitive action against the leaders. But if these tactics were not successful and the momentum of the movement grew and grew they would have to concede. Such a campaign may even force a general election.

In the 1970s it was mass action that forced concessions in the Industrial Relations Act. It was mass action that forced concessions in the UCS struggle. It was a city in revolt that gained concessions for the Liverpool City Council. Mass action for non-payment of the poll tax would defeat the tax.

The Local Authorities

The sleeping giants of the Labour Movement, the massive labour authorities of Strathclyde and Lothian must awaken to this fight for their very existence. Are elected Labour Councillors to become the lap dogs of the Tories and turn on the very people who put them into office? Will they reduce themselves to the 'grotesque chaos' of pursuing wage arrestments and warrant sales against workers who refuse to pay or register? When will they make a stand against the Tories and refrain from acting like a glorified Government Cuts Agency? These councillors must refuse to pursue any worker who refuses to pay or register for the poll tax. *This is an all or nothing battle.* The councillors must be prepared to stand alongside their electors in a "mass and proud" campaign, like Mr. Wilson used to advocate, that involves civil disobedience and all the consequent risks of surcharge and removal

from office. If one city, Liverpool, could stand against Thatcher in 1984-85 and secure £20 million in concessions then imagine the scenario of Strathclyde Region standing firm, with the support of the local workforce and representing 1.9 million people.

Lothian Council would adopt the same stance, as would others, and Thatcher would face a nation in organised revolt because they had taken enough. The removal from office and surcharging of one proud set of city councillor's left isolated in Liverpool is a far cry from confrontation with the Regional Authorities wielding the support of millions of determined Scots Workers. Mass non-payment linked to the support of Labour Regional and District Authorities would make the poll tax redundant. The Tories could not collect it or implement the fines. That fact and all its social implications would defeat the Tories and force them to drop the poll tax.

The Poll Tax and Govan

The Govan by-election of November 10, 1988, was the first in Scotland for six years. Labour was defending a seemingly impregnable majority of 19,509. Yet in a short campaign in the heart of Glasgow's Clydeside, the Scottish National Party were able to melt the Labour majority and turn it into a 2,500 SNP victory.

It is not the purpose of this paper of the SAPTF to give a thorough analysis of all the factors in the Govan by-election. For us the Poll Tax was the central feature of the campaigning. The Govan electorate perceived the SNP of Sillars was taking a stronger stand against the Poll Tax than the leaders of the Labour Party.

To many thousands in Govan it seemed a vote for the SNP was a vote for mass non-payment. The Labour establishment has not yet drawn these conclusions from Govan let alone set about responding to them. To this federation the Poll Tax is above all a class issue in line with Thatcher's 9 year crusade of destruction against the working class.

WE BELIEVE ONLY THE LABOUR AND TRADE UNION MOVEMENT ORGANISED ALONGSIDE THE COMMUNITIES AND YOUTH CAN DEFEAT THE POLL TAX. WE ARE FOR A MASS CAMPAIGN OF THE WORKING CLASS IN SCOTLAND, ENGLAND AND WALES TO BREAK THE TORY POLL TAX.

LETS DO IT!!!

To conclude, the Federation has decided what is necessary and what is possible. We have to face reality. The established Labour Movement

leaders at this stage are declining to lead or organise for mass non-payment. We can take their place? It is necessary to build a campaign of more than one million non-payers of the poll tax. It is possible, despite all the difficulties to build such a campaign. We, the Federation, will do it. we will be the backbone around which a mass campaign, involving the organised Labour and Trade Union Movement, will be built. **THIS TIME WE WILL WIN!!!**

- ★ BUILD ANTI-POLL TAX UNIONS!
- ★ BUILD TRADE UNION LINKS!
- ★ CAMPAIGN AMONG AND WIN THE YOUTH!
- ★ FOR A SCOTTISH FEDERATION!
- ★ FOR MORE THAN ONE MILLION NON-PAYERS!
- ★ FOR A MASS DEMONSTRATION ON SATURDAY, 18 MARCH, 1989!
- ★ FORWARD TO DEFEAT OF THE TORY POLL TAX!

THE POLL TAX

The Trade-Union Response

Although the poll tax represents just one of a series of attacks on working class people, it has one unifying feature – every individual will be required to pay and therefore every individual will be affected by the tax. It will be essential to build maximum unity of all working class organisations against this tax. The role of the trade union movement could be crucial in the developing campaign.

Many parallels have been drawn between this struggle and the Glasgow Rent Strikes of 1915. Although the determination of the women to fight was critical there is no doubt that it was the intervention of the Clyde Workers Committee that was the crucial factor. This committee, led by Willie Gallagher, mobilised thousands of workers in demonstrating against the Court appearances of members threatened by eviction. If we are to learn the lessons of history, the trade union movement must play a key role in the Poll Tax campaign.

The Trade Union Movement Under Thatcher

It has been argued that the Trade Union Movement during the period Thatcher has been in office has been considerably weakened by a series of anti-union legislation and defeats of major struggles most notably the miners' and the fight against rate capping. Indeed the leadership of the labour and trade union movement appear to accept that the decline of the movement is inevitable and workers are not prepared to struggle.

Increasingly instead of encouraging workers to fight for their aspirations they seek compromise with the bosses. There are some leaders like Hammond of the EETPU who are prepared to sacrifice workers hard won conditions, in order to please the bosses; but although other Trade Union leaders are critical of his role, the fact is that they, with very few exceptions, have done little to defend the interests of their members in the face of the Tory onslaught on their living and working conditions.

However if we examine the facts, if anything trade union consciousness is on the increase. Although the decline in heavy industry has led to a decline in membership in unions organised in this sector, overall the decline in membership has halted. Indeed in the white collar unions and USDAW, there has been a growth in membership during 1988.

These industries have of course replaced heavy industries as major employers and their unions now represent more than 40 per cent of unions affiliated to the TUC. All the recent political fund ballots have succeeded in establishing political funds by an overwhelming majority endorsing members' views that Trade Unions have a political function. Furthermore in a Gallup poll conducted in October 1987, 70 per cent of union members saw unions as a good thing. And, of course, the unions still have tremendous political power. This was most recently illustrated in the NHS dispute when the action of thirty eight Manchester nurses initiated a campaign which forced Thatcher to retreat on the issue of pay and conditions. The Tories had a whiff of what solidarity amongst trade union members could mean by the massive show of support in the demonstrations that took place up and down the country last February and March, perhaps most notably in Glasgow on February 24th.

Therefore, despite the failure of the leadership, there undoubtedly exists a sense of solidarity amongst trade union members which could sow the seeds for successful trade union involvement in the Poll Tax Campaign.

Why Solidarity Action Should Be Built

Although clearly local government workers are in the frontline because they will administer the tax nevertheless there are many reasons why solidarity action can be built.

First of all the Poll Tax will hit workers in their pockets. It is estimated that 20 million people will lose out as a result of paying the Poll Tax. When you consider the level of low pay amongst union members you realise the devastating effect that the Poll Tax could have on many workers. One in three families in Britain with a full time worker, lives below the Council of Europe's Decency Threshold, many more families are dependant on the wages earned by part-time workers, which of course pushes the number of families living in poverty up even further. At the same time these workers have struggled to pay for the basic necessities of life – because although it is true that inflation has decreased during the period the Tories have been in office, the cost of living of basic necessities – food, transport and housing costs have increased by approximately 10 per cent.

Therefore many workers will not be able to afford to pay the tax. The trade unions cannot ignore or leave isolated members finding themselves in this position. Secondly, as has been well illustrated elsewhere the Poll Tax represents the central plank of Tory Policy to decimate local councils. It gives the green light to their plans to privatise local government.

By reducing a significant proportion of local councils control

over their budgets, (dealt with more fully elsewhere), it forces them to consider privatisation as an alternative to high Poll Tax levels

Effect of Privatisation on Jobs and Services

Privatisation reduces jobs, wages, working conditions and services.

The experience of the Health Service shows that far from improving services, patients were put at risk. Jobs are cut and conditions of employment are lost. The Association of Metropolitan Authorities have suggested that privatisation of local council services could potentially put at least half a million jobs at risk.

The provision of public services through democratically elected local councils, just like the Health Service were reforms conceded to the working class in the industrial and political upheaval that followed the second world war. We need to defend local council services just as vigorously as we have the Health Service in the past. Trade Union members are users of these services, they depend on local services for decent education, housing and social services. Certainly the quality of service may have deteriorated over the past period but that is because of the £28.5 billion stolen from local authorities in terms of reduced grants from Central Government since 1979. There is absolutely no evidence that privatisation improves services or increases choice, rather it widens the gulf between the rich and poor in our society.

We must prepare to take action just as local government workers in Bradford have recently had to do. This followed proposals of a vicious package of cuts in jobs and conditions and proposals to privatise huge areas of council services including previously protected areas like the social services. These proposals by the local Tory administration are an attempt to ensure that Bradford's Poll Tax is the lowest in the country.

These attacks will be repeated in local authorities up and down the country as authorities try to keep the poll tax as low as possible. But privatisation of services to reduce the poll tax will be at the expense of those who most depend on them. The Tories are hypocritical when they claim the Poll Tax will make services more locally accountable.

Private companies are not publicly accountable and are only interested in making profits to please their shareholders. Shareholders of private companies do not represent the interests of society as a whole. Although the Tories have made a great play of popularising capitalism by encouraging the public to buy shares in former nationalised industries, studies have shown that the bulk of shares remain in the hands of very few who effectively therefore control

the decision making. Moreover of the private companies which have successfully tendered in the Health Service, many of them regularly make donations to Tory Party funds. The effect of privatisation therefore, is to increase the wealth of the Tories friends in private industry and reduce services to those who depend on them.

But there is another major reason why privatisation should be opposed. In the long term it drives down the jobs and conditions of all workers. Privatisation of local councils is just one of the elements of Tory plans for the public sector. Gas, British Telecom and B.P. have already gone. There are other major areas of state privatisation proposed – the Rover Group, Electricity, Steel, the Post Office, Coal, Railways and parts of the Civil Service are just a few of the longer term plans the Tories have to cut jobs and services. This will have repercussions in private industry where the forcing down of conditions in the public sector could mean disaster for jobs and conditions of private sector workers, many of whom work in poorly unionised areas.

The Tories are doing this in order that the so called boom that is currently being enjoyed by the British economy can be maintained. It is based on the exploitation of the working class, particularly by driving down wages and reducing conditions under which workers are employed. The most horrendous examples of what can happen if health and safety standards are reduced, are illustrated in major disasters, of Piper Alpha, Zeebrugge and Kings Cross in which there was an appalling loss of human life. To the bosses human life can be expendable if it increases profit.



Workers must be prepared to take action to defend conditions won by struggle over the years. The increase in trade union membership following the Piper Alpha disaster by workers in the North Sea, is testimony to the role workers expect trade unions to play.

What Action Should Workers Take To Defeat The Poll Tax

All workers will be affected by the Poll Tax, but there are certain groups of workers who could be crucial if they refused to cooperate with the administration of the Tax. For example, wages clerks in all industries refusing to arrest wages. But a major focus will be workers in the DHSS and local government.

The DHSS have been given the power to arrest benefits if claimants refuse to pay their Poll Tax. This will effectively mean benefits being reduced at source. Those dependant on State Benefits have been severely hit by Tory cuts in benefit as a consequence of the Social Security Act. The implementation of this measure has in many cases significantly reduced claimants weekly benefit.

A further reduction in claimants benefit could be devastating – for many it could mean the difference between being able to buy sufficient food for the family and virtual starvation. DHSS workers should be prepared to refuse to cooperate with any further attacks on the poorest sections in society. Instead of carrying out the Tories dirty work for them, they should recognise that the attacks that are made on claimants come from the same source that forces many of them to live on poverty wages and work in lousy conditions.

Local government workers could play a crucial role. After all, they will administer the Tax. For example, workers in Computer Services Sections refusing to cooperate with the Poll Tax work could have a very disruptive effect. The potential of action against non payers could be limited if workers in Assessors and Finance department refused to hand over information on non payers or refused to cooperate with work associated with, for example, warrant sales or wage assesment.

But we also need to recognise that these workers have not previously been in the forefront to take action and if they now do so could be vulnerable to disciplinary measures, particularly since few councils have declared themselves willing to seriously refuse to cooperate with the Tax. There are therefore two prerequisites to asking workers to take that action. First of all a mass movement of non payment must be built otherwise sections of workers will be left isolated, and secondly wherever workers are prepared to place their jobs on the frontline by refusing to cooperate we must prepare now for proper solidarity support from the wider trade union movement. If workers are left isolated it will undermine a campaign of opposition and inevitably lead to its defeat.

This will have a devastating effect on the confidence of workers to take on the Tories over all the other attacks that are pending. On the other hand massive support could lead to the downfall of the Thatcher government. The Poll Tax has after all been described as the Tory's flagship – if it goes down it could undermine all the Tories future plans.

This level of support will not be developed automatically but will require painstaking work in order to involve ordinary workers in the campaign.

We need to however recognise that there is a lack of confidence amongst national leaders over workers willingness to take action in support of jobs and services, particularly after the setbacks experienced by the miners strike, and the battle against rate capping. However recent industrial struggles disprove this. Over the past year there have been significant examples of struggle despite the hesitation of the leadership; among the most recent being the UCW dispute, Fords and the Seafarers.

Nevertheless we would need to recognise that lacking in all these disputes was clear tactics and strategy giving the leadership the opportunity to come to a settlement that did not necessarily reflect members demands. If we are serious about a campaign we need to encourage rank and file involvement and make sure that it is organised, and that union members participate as fully as possible in their branches so that stewards committees, district and regional committees are held accountable.

The Strathclyde Anti-Poll Tax Federation (S.A.P.T.F.) will need to build links at all levels to encourage trade union participation. At local level, workplaces should be encouraged to affiliate to local anti-poll tax unions. The Strathclyde Federation should seek affiliation from all major workplaces in the area and encourage them to start campaigning at national level in support of non-payment and non co-operation extending the idea of building links with England and Wales, who will face registration at the same time as the Bills are issued in Scotland.

This is the most serious battle we face. We must defend local government services. The Strathclyde Federation calls for:

1. Trade Unions to support the call for non-payment and non co-operation with the Poll Tax.
2. Trade Unions to prepare for taking whatever level of industrial action is required to throw out the Poll Tax and defend jobs and services. S.A.P.T.F. agrees to build for solidarity action in support of any worker victimised.

3. Trade Unions to encourage links being built at all levels with Poll Tax Unions, while affiliating directly to the Strathclyde Federation.
4. Trade Unions to sponsor material produced by S.A.P.T.F. and to make available where possible facilities to allow material to be produced.
5. Trade Unions to sponsor initiatives undertaken by S.A.P.T.F. specifically;
 - a) to jointly sponsor the Demonstration against the Poll Tax proposed for March 18th, marching through Glasgow, providing finance, banners and bodies.
 - b) to jointly sponsor the call for a Trade Union Conference against the Poll Tax in late Spring 1989.

UNITY IS STRENGTH – TOGETHER WE CAN WIN

Federation Trade Union Officers:

MAIRI MILLER,

Strathclyde NALGO Services and Conditions Officer

WILLIE COLEMAN, TGWU Convenor, Clagow District Council
Building and Works Dept.

(Both in Federation Capacity)

CONCLUSION

We hope this pamphlet has achieved a number of things. We hope it has graphically exposed the lack of 'fairness' and social justice contained in the poll tax, with its family breaking consequences only another of its cruel effects. Mothers and fathers at the end of their tethers financially, living in actual poverty, are being forced to ask elder sons and daughters to leave the family home to avoid becoming ultimately responsible for their poll tax.

Those physically disabled are facing an additional financial burden. Those with mental disabilities have to declare themselves 'severely mentally impaired' to avoid paying the poll tax, in effect ruining any existing chance of employment. The youth on £60 per week in Glasgow actually paying more poll tax than the managing director on £1,000 a week living in Bearsden. The poll tax is in effect the ultimate Tory tax because of the way it so visibly transfers wealth from the poor to the rich. Thousands are opposed to it on the grounds of social conscience let alone the anger that is caused by its material effects on millions of ordinary people. Arguments about its fairness bear up to no serious examination. It is no wonder 79 per cent of the Scots population are now opposed to it according to the December 1988 MORI poll.

We hope also to have answered all those various arguments that are ranged against the mass non-payment campaign. It is accepted that the tops of the Labour and Trade Union movement are opposed to the poll tax. But their verbal opposition does nothing to help the millions facing financial ruin. That the time for words alone has long since passed is accepted in every housing scheme and workplace in Scotland. English and Welsh workers are also looking to us to provide more than a hail of words against this latest and most callous Tory onslaught.

As the legal appendice shows, an unsuccessful campaign of mass non-payment could cost you an additional £45-£50 in surcharge and legal costs. It is the possibility of such additional debt which is used by many to argue against mass non-payment.

It is in this light that we cast Dewar, Wilson and Co. as the political proponents of Eric Hammond's brand of trade unionism. With their 'pay-up' clarion call they actually advocate a political 'no-strike' clause. Their message to Thatcher is clear - your poll tax is terrible, its consequences are disastrous but, no matter what, we will still pay it and make your rich friends even richer!

No serious trade unionist in Britain could accept such logic. It amounts to saying we can't go on strike because we might lose some money, regardless of how bad your employer is treating you. Such weakness only invites a niagra of aggression.

Thousands of health workers lost hundreds of pounds in 1988 in their industrial action to save both our health service and their jobs. Over 100,000 miners lost £4,000+ in their 12 month battle to save their jobs and communities. Are we to judge that both the health workers and miners, to name only two examples, were wrong to struggle because they ended up losing money? If you put the proposal to an average Glaswegian that Mrs Thatcher could be removed from office but it might not work out and could end up costing £50, then the average Glaswegian would move mountains to raise the money.

It is the same situation we face now in relation to the poll tax. A mass campaign of one million non-payers defying Thatcher and linked to industrial action in support of the campaign could bring her to her knees and raise the prospect of an earlier general election with a new Tory leader! A broad smile could be planted on the face of millions of workers throughout Britain.

Victory is not assured, but inaction definitely insures yet another defeat. We offer only one guarantee in the Strathclyde Federation and that is that we will lead from the front and go all the way to the finish.

Raise Our Sights

Mrs Thatcher has successfully fostered the myth that she is invincible and able to ride roughshod over working class people like some latter day 'Ivan the Terrible'. With the tops of our movement unprepared to lead any serious battle against her, she is obviously strengthened and we are left with the dice loaded against us. But after 9 and a half years of Tory inflicted poverty and despair; of pensioners dying annually of easily preventable hypothermia; of youth consigned to the rubbish tip of YTS, dole and drugs; of new-born babies lost due to insufficient NHS resources, is it not about time we made a stand? Is it not about time that we got ourselves organised under a banner of 'This Far and No Further'?

Electricity and water privatisation is on the way. The selling off of our hospitals and hiving off of our schools is on the way. Forced labour for over 18's and the removal of child benefit is on the way. Surely the Poll Tax represents the Last Straw!

We urge you to join our campaign, get involved locally and regionally. We can only win if we first of all fight. The Poll tax is

Thatcher's Flagship as was the Titanic the British Naval Flagship. They said the Titanic was unsinkable as they say that Thatcher is unbeatable. But the Titanic was sunk by an ice-berg and so will the poll tax be sunk by an ice-berg. A human ice-berg of mass non-payment that could also sink Maggie's government. Raise your sights, join our campaign. The time to fight back is now!

TO AFFILIATE TO THE STRATHCLYDE FEDERATION OR
 BECOME INVOLVED INDIVIDUALLY IN THE MASS NON
 PAYMENT CAMPAIGN THEN CONTACT :
TOMMY SHERIDAN, SECRETARY
STRATHCLYDE ANTI-POLL TAX FEDERATION
265 LINTHAUGH ROAD, POLLOK, GLASGOW G53 5YE
PHONE: 041-882-9381

APPENDIX I

POLL TAX REBATE CON

NET INCOME AT WHICH *FULL* POLL TAX BECOMES
 PAYABLE

SINGLE PEOPLE	NET WEEKLY INCOME			
	£40	£55	£75	£90
	WEEKLY REBATE			
Single person aged under 25	2.43	Nil	Nil	Nil
Single person aged 25 to 59	3.56	1.30	Nil	Nil
Single person aged 60 or over	4.32	2.99	Nil	Nil
Single parent with two children (aged under 11)	4.32	4.32	4.10	1.85
	NET JOINT WEEKLY INCOME			
COUPLES	£75	£95	£110	£135
	JOINT WEEKLY REBATE			
Couple—no children	5.61	2.60	Nil	Nil
Couple (at least one person aged over 60)	8.16	5.16	2.92	Nil
Couple with two children under 11	8.64	7.11	4.86	1.11
Couple with three children under 11	8.64	8.64	6.62	2.87

APPENDIX II

Debtors (Scotland) Act 1987

SCHEDULE 2

DEDUCTIONS TO BE MADE UNDER EARNINGS ARRESTMENT

TABLE A: DEDUCTIONS FROM WEEKLY EARNINGS

Net earnings	Deduction
Not exceeding £35	Nil
Exceeding £35 but not exceeding £40	£1
Exceeding £40 but not exceeding £45	£2
Exceeding £45 but not exceeding £50	£3
Exceeding £50 but not exceeding £55	£4
Exceeding £55 but not exceeding £60	£5
Exceeding £60 but not exceeding £65	£6
Exceeding £65 but not exceeding £70	£7
Exceeding £70 but not exceeding £75	£8
Exceeding £75 but not exceeding £80	£9
Exceeding £80 but not exceeding £85	£10
Exceeding £85 but not exceeding £90	£11
Exceeding £90 but not exceeding £95	£12
Exceeding £95 but not exceeding £100	£13
Exceeding £100 but not exceeding £110	£15
Exceeding £110 but not exceeding £120	£17
Exceeding £120 but not exceeding £130	£19
Exceeding £130 but not exceeding £140	£21
Exceeding £140 but not exceeding £150	£23
Exceeding £150 but not exceeding £160	£26
Exceeding £160 but not exceeding £170	£29
Exceeding £170 but not exceeding £180	£32
Exceeding £180 but not exceeding £190	£35
Exceeding £190 but not exceeding £200	£38
Exceeding £200 but not exceeding £220	£46
Exceeding £220 but not exceeding £240	£54
Exceeding £240 but not exceeding £260	£63
Exceeding £260 but not exceeding £280	£73
Exceeding £280 but not exceeding £300	£83
Exceeding £300	£83 in respect of the first £300 plus 50 per cent of the remainder

APPENDIX III

Debtors (Scotland) Act 1987

SCHEDULE 2

DEDUCTIONS TO BE MADE UNDER EARNINGS ARRESTMENT

TABLE B: DEDUCTIONS FROM MONTHLY EARNINGS

Net earnings	Deduction
Not exceeding £152	Nil
Exceeding £152 but not exceeding £170	£5
Exceeding £170 but not exceeding £185	£8
Exceeding £185 but not exceeding £200	£11
Exceeding £200 but not exceeding £220	£14
Exceeding £220 but not exceeding £240	£18
Exceeding £240 but not exceeding £260	£22
Exceeding £260 but not exceeding £280	£26
Exceeding £280 but not exceeding £300	£30
Exceeding £300 but not exceeding £320	£34
Exceeding £320 but not exceeding £340	£38
Exceeding £340 but not exceeding £360	£42
Exceeding £360 but not exceeding £380	£46
Exceeding £380 but not exceeding £400	£50
Exceeding £400 but not exceeding £440	£58
Exceeding £440 but not exceeding £480	£66
Exceeding £480 but not exceeding £520	£74
Exceeding £520 but not exceeding £560	£82
Exceeding £560 but not exceeding £600	£90
Exceeding £600 but not exceeding £640	£98
Exceeding £640 but not exceeding £680	£109
Exceeding £680 but not exceeding £720	£121
Exceeding £720 but not exceeding £760	£133
Exceeding £760 but not exceeding £800	£145
Exceeding £800 but not exceeding £900	£180
Exceeding £900 but not exceeding £1000	£220
Exceeding £1000 but not exceeding £1100	£262
Exceeding £1100 but not exceeding £1200	£312
Exceeding £1200 but not exceeding £1300	£362
Exceeding £1300	£362 in respect of the first £1300 plus 50 per cent of the remainder

WHAT HAPPENS IF YOU DON'T PAY?

The Regional Council is the body which collect the Poll Tax. The government has laid out in their regulations the methods for collecting the Poll Tax. Outlined below are the procedures it is possible the Councils can take against those not paying the Poll Tax.

April-June: You are allowed to go 3 months in arrears with your poll tax before you incur any legal penalties. Where *any three* monthly installments remain outstanding, Strathclyde Regional Council will give you notice in writing of your arrears. You will normally be given 7 days within which to pay the outstanding months payments. If you fail to do so then you lose your right to pay in monthly installments and your whole year's bill becomes due.

It is at this point that Strathclyde Labour Regional Council and all other Labour Regional Authorities will face a choice. Either they can follow the dictat of the Tories and conduct legal proceedings against you for recovery of the bill; or they can recognise the 'all or nothing' nature of the poll tax battle and decide to stand up and fight alongside their electors and refuse to pursue non-payers, making collection impossible and the poll tax in effect redundant. They would risk surcharge and removal from office but with the backing of millions of Scottish workers, ready to deliver industrial action to defend them, then Mrs Thatcher wouldn't dare risk the wholesale sacking of Strathclyde Council as the Region would become, in reality, ungovernable. While we should also bear in mind that hundreds of thousands of Scottish workers will not have the choice about breaking the law and that Labour Councillors are elected to protect our living standards, not co-operate in slashing them. However, what is the scenacio if the Region proceeds to pursue collection.

July-September: The Regional Council will apply to a Sheriff's Officer for the granting of a Summary Warrant, if after a final 14 day written notice you have failed to pay you full poll tax bill, or make some arrangement with the Council. As the Sheriff's officer has no discretion in the matter the Summary Warrant will be granted and a 10 per cent surcharge will be added to the amount you owe. The Summary Warrant will enable the Regional Council to proceed with either: a) A Poinding and Sale; or b) An Earnings Arrestment, or c) An Arrestment and action of furthcoming and sale.

It should be noted at this stage that given the existence of only around 200 Sheriff's Officers and Messengers-at-Arms in Scotland

then the process of applying for a Summary Warrant could be very lengthy process depending on the number of non-payers. *It must also be noted however, that you are breaking only a civil law and cannot be imprisoned for poll tax non-payment* (although the legislation is different in England). *This must be communicated widely as the Tories have tried scaremongering over this point. You do not even appear in court.*

Poinding and Sale

Poindings and Sale are the process better known as Warrant Sales. Given the combination of the administrative chaos, the serious political consequences and the threat to civil order that would be posed by a Poll Tax Warrant Sale in any of the large housing schemes of Glasgow or Scotland, it is extremely unlikely they will be used to pursue non-payers. Imagine the scene in the Drum, Easterhouse or Pollok if the Sheriff's Officers were to attempt a Warrant Sale. Extra police would need to be drafted in to try and maintain public order. Their chances would be slim. It is more likely that the method that will be employed by Regional Authorities will be an Earnings Arrestment.

Arrestment of Wages, Benefits or Grants

The Debtors (Scotland) Act 1987 is now in force and alters the process of both Warrant Sales and Earning Arrestments. Previously the law was called an 'Arrestment Of Wages' and entailed the freezing of most of and individuals wages and then the raising of an action in the Sherriff's Court to have the wages handed over to the creditor. Repeated 'arrestments' were also necessary. Now the Act provides for service of and arrestment on an employer which will entail the automatic deduction on a weekly or monthly basis of a *certain proportion* of the employee's earnings which would then be paid directly to the creditor, the Regional Council in this instance. There will be no seperate action in court or repeated arrestments. The level of deductions which are allowed from Net Pay are shown in Appendix 1.

Special powers have been granted to the Scottish Secretary of State to grant the arrestment of part of Income Support or other State Benefit if the Regional Authority requests it. Thus, we could have the grotesque spectacle of a *Labour council arresting the income of the very poorest sections of Scottish society*. They may also be responsible for the effective *sacking* of any worker who refuses to pay the poll tax but whose contract of employment specified an arrestment of wages can be a reason for dismissal.

Although it must be noted that the over-riding question for any Industrial Tribunal in considering an unfair dismissal claim will be as to whether the employer acted reasonably in holding the arrestment to by a reason for dismissal.

Being part of a mass campaign of non-payment may colour such a

Tribunal. Although the prospect of employers dismissing workers' because of a wage arrestment in the midst of a campaign engulfing in the region of 1 million non-payers, may be extremely dangerous for the employer. Other charges a worker who refuses to pay would face, would be legal expenses, thought to be a maximum of £15 given that the present Sheriff Officer's fee for an arrestment of wages is of the order of £3 if done by post Recorded Delivery, and perhaps also an employers charge of 50p per deduction.

Arrestment and action of furthcoming and sale

Under this procedure the Sheriff's Officer can have the amount of money you have in a bank or building society account at that time frozen. They can also take steps to freeze any other of your moveable goods or property in someone else's possession. They would then have to raise a separate action in the court to try to get your Poll Tax from what they have frozen.

Difficulties of Warrant Sales and Arrestments

Remember it is workers (clerks, civil servants, computer staff), who will implement warrant sales, wage, grant or savings arrestments. We must build support amongst the NALGO members, CPSA members and other workers in the frontline to give them the confidence to refuse to co-operate. What worker wants to arrest someones' wages, let alone their income support? So even after solving the administrative problem of processing thousands of summary warrants and locating individual's employers, the organised trade union movement could still present and immovable barrier to Regional Authorities.

Price of Non-Payment

If eventually the Region succeeds in overcoming all these barriers Poll Tax strikes will have a price to pay.

Thus someone in full-time employment and liable for the full poll tax could, after 3 months of non-payment, face a 10 per cent surcharge on their bill, £15 legal expenses and a wage arrestment. In total joining the mass non-payment campaign could, *if we are unsuccessful*, cost a worker an extra £45-£50 (if you consider 10 per cent of £300 poll tax which is £30).

As appendix 1 shows, the maximum amount allowed to be deducted from someones wages is tightly governed; A maximum of £8 per week for someone taking home between £70-75; A maximum of £13 per week from someone taking home between £95-£100; A maximum of £35 per week for someone taking home between £180-£190 per week. So for joining the mass non-payment campaign you run the risk of losing £50 in a year in the Strathclyde Area.

Ask yourself if the price is worth taking the chance? The time to fight back is now. We can win a famous victory.