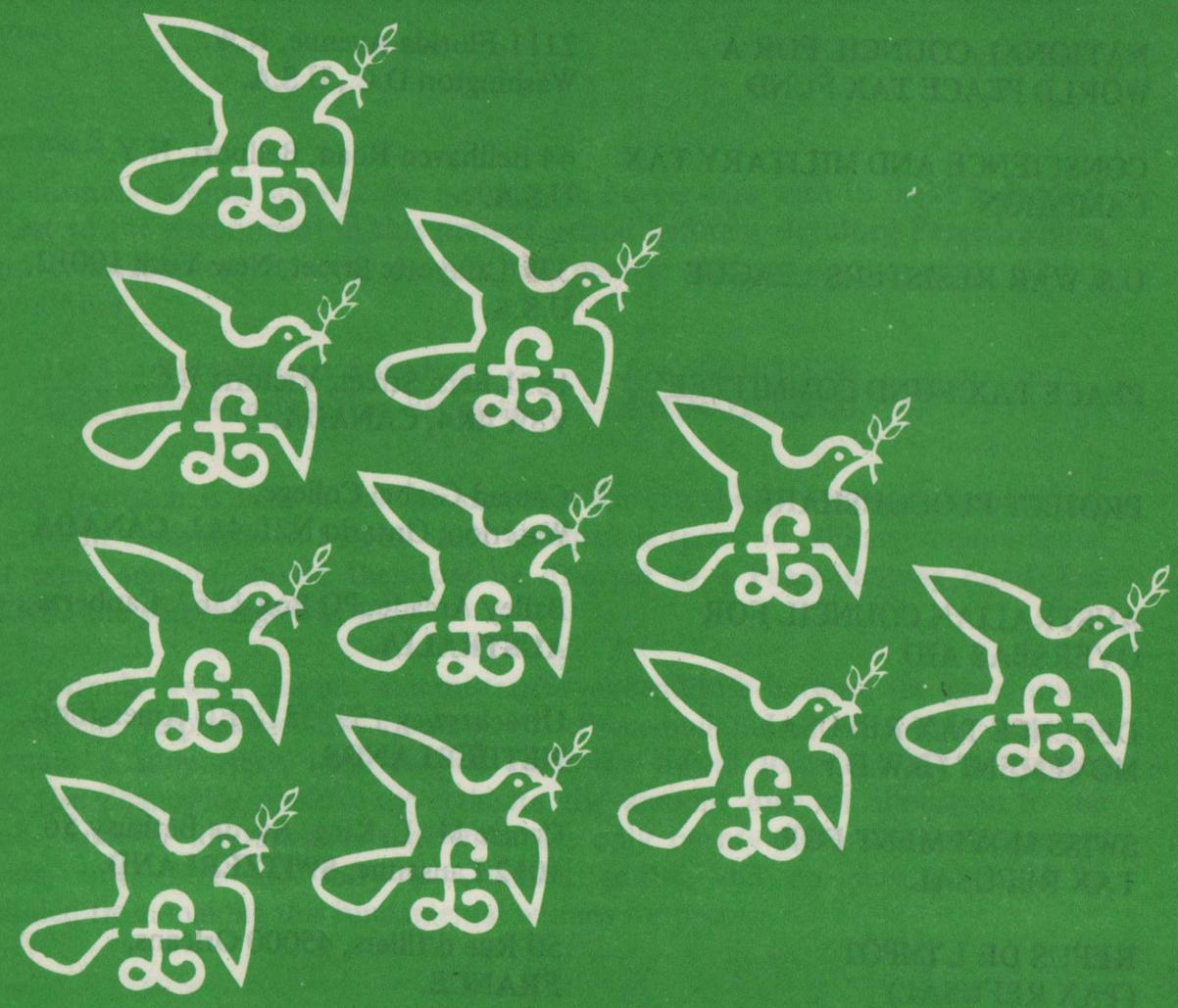


# Peace Tax Campaign



**PLEA OF THE SECRETARY GENERAL OF THE UNITED NATIONS ORGANISATION WHEN ADDRESSING THE UNITED NATIONS SPECIAL SESSION ON DISARMAMENT MAY 1978:**

“There is a need to intensify and broaden the scope of national programmes of information and study concerning disarmament . . . I would, therefore, suggest that we devote to national and international disarmament efforts one million dollars for every thousand million currently spent on arms. This would constitute a valuable step in correcting the huge imbalance in our priorities.”

**THE ESTABLISHMENT OF A UNITED KINGDOM PEACE FUND WOULD BE THE WORLD'S FIRST RESPONSE TO THAT PLEA.**



**SUBMISSION BY THE PEACE TAX CAMPAIGN TO THE UNITED NATIONS SPECIAL SESSION ON DISARMAMENT JUNE 1982**

The movement towards disarmament is hindered because there is no way in which individuals can withdraw their support for arms.

Much financial support for the military comes from people who believe arms to be wrong but are compelled to pay for them through their taxes.

A substantial reduction in arms might follow if individuals were allowed on grounds of conscience to opt for diversion of the appropriate portion of their taxes away from arms to peaceful purposes.

The Special Session should press for the provision for conscientious objection to payment for arms to be universally recognized.

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**THE PEACE TAX CAMPAIGN**

**INTRODUCTION**

Through the payment of taxes, direct and indirect, everyone is contributing to Britain's readiness to fight another war. Many people are uneasy about this — particularly those who have a conscientious objection to participation in war or any preparation for it.

Since 1916, in times of military service, the right to conscientious objection has been recognised in British law. But today a major war would be fought, not by millions of conscripts but with weapons of mass destruction being stockpiled now and being paid for out of taxes collected by the Inland Revenue from every adult in the country. On the legal principle that a person who pays for a deed is responsible for it, there is a clear case that those who are not prepared to kill fellow human beings should not be expected to pay for it either.

**THE PEACE TAX CAMPAIGN**

With this in mind, the Peace Tax Campaign was initiated by Stanley Keeble in 1977. In 1978 it received widespread support from members of the Society of Friends (Quakers). That year also certain MPs were approached for their support, and by 1980 there were a thousand supporters of the campaign. Then a letter drawing attention to it and signed by a number of prominent people, including supporting peers, bishops and MPs, was published in *The Guardian*, which resulted in nearly a thousand new declarations of support. Following that, the paper published a letter from Quaker Meetings on the subject which brought in a further 500 supporters. Since then the Campaign has grown steadily.

In order to stimulate further growth a committee reflecting the broad range of interests now supporting the campaign was set up in 1980. Financial help from the Society of Friends made possible the appointment of joint secretaries, and further fundraising has been undertaken to ensure the success of the campaign.

**AIMS OF THE CAMPAIGN**

The Campaign aims to persuade members of parliament to introduce legislation that would permit individuals to claim exemption from paying for military expenditure. The full amount of tax would be paid in the normal way, but that proportion which normally would have gone towards military spending would instead be directed by the Inland Revenue into a special Peace-building fund. This fund might provide a more constructive contribution to national security than the stockpiling of weapons.

In more formal terms, the aim of the Campaign is as follows:

To establish the statutory right whereby all who object to paying for war or military preparations on the grounds of conscience or profound conviction shall have that part of their tax payments, which is equivalent to their compulsory contribution to military expenditure, paid into a Peace-building Fund and used exclusively for non-military peace making and peace-building purposes.

### FREEDOM OF CONSCIENCE

The purpose of the Campaign is not necessarily to seek from all people their personal rejection of arms, but to gain support for a freedom of conscience, so that those who believe war to be wrong shall no longer be forced to pay for its preparation but may instead direct their taxes into peace building. In law it is recognised that to hire a killer is to be as guilty of murder as to carry out the killing personally. By extension, to pay for the means of fighting a modern technological war is to share an equal responsibility for the ensuing slaughter.

### A PEACE-BUILDING FUND

The creation of a Peace-building Fund would thus enable individuals to express their conscientious objection to involvement with war and to avoid the intolerable situation of being obliged to help provide the means for others to fight a war. The Peace-building Fund would have the added advantage of beginning to redress the present enormous imbalance between spending on preparations for war and spending on building for peace.

### PLAN OF ACTION

The Campaign is seeking by every possible means to make the aim stated above widely known and discussed. Its objective is to win the support of individual members of national and local political parties, of the Trade Unions, of the churches, of socially and politically conscious groups, as well as of men and women who have no special affiliations. Above all the Campaign seeks to gain the support of MPs and members of the House of Lords. **We seek support not merely from those who themselves have a profound objection to preparations for war, but also from all who wish to respect the right of individuals to be exempt from contributing to what they believe to be evil.** To this end the Campaign is working through its central committee and also a number of regional groups up and down the country. As the number of individual supporters grows it is hoped that eventually the British government will also support the aim of the Campaign.

Individual support for the Campaign is most important. For this reason all who object to paying for war or military preparation on grounds of conscience or profound conviction, and who would therefore wish their taxes to be spent on peace building, are urged to record their support with our Campaign secretaries.

### ADMINISTRATION OF THE PEACE-BUILDING FUND

Much consideration is still being given to this subject. Currently it is proposed that the constitution of the Peace-building Fund will be established by Act of Parliament and that this Act should provide for the appointment of a governing body of trustees to administer it in accordance with that constitution. The trustees would be individuals committed to non-military peace-making activities, and their appointment, it is suggested, would be agreed by the government of the day in consultation with the non-governmental organisations whose primary concern is peace. Once appointed this board of trustees would act independently of both government and the peace movement, subject only to the constitution of the Trust.

### POSSIBLE USES OF THE PEACE-BUILDING FUND

Since peace-building and peace-making must involve the establishment of trust and understanding between individuals and nations, it would be proper for the Fund to be used largely towards these ends.

The committee of the Peace Tax Campaign has initiated research into ways in which the Fund might properly be used, but clearly the limiting factor will be the amount of money available — there is no lack of ideas about how it should be spent. It also takes time to identify and develop concepts of peace-building which are both innovative and constructive.

Regular uses of the Fund may therefore include:

- the fostering of travel exchanges;
- the exchange of news and personnel responsible for cultural programmes;
- the establishment and maintenance of Peace Research Departments;
- the funding of local and national peace workers;
- the development of peace education courses at primary, junior, secondary and university levels;
- the establishment of internationally staffed tension monitoring agencies;
- practical assistance in suitable peace promotion or tension reducing projects;
- assistance in funding conversion projects from the manufacture of armaments to alternative production;
- the establishment of volunteer units ready to work anywhere in the world where emergency needs calling for non-military peaceful action might arise. Such units might well work jointly with units from other countries with whom better understanding could be peacefully developed in the process of such joint activity.

Perhaps peace research, together with general peace education for all people, will prove the immediate priorities. Many people at present fear for a variety of reasons that war is inevitable, and while they believe this they can never work wholeheartedly for peace. Indeed, they logically suspect all peace overtures, and thus a vicious circle is produced in which they see potential friends as potential enemies, which in turn produces increased fears in the minds of all persons involved. Their worst fears are thus likely to be fulfilled, not because mankind is innately warlike, but because their beliefs and attitudes make accurate perceptions and effective

reconciling actions impossible. Even if it takes as much money as it took to land men on the moon for us to supply and disseminate the evidence that will break a link in this circle, such money must be found. We believe that to divert money to this purpose would do more to ensure security than to spend similar sums on military expenditure.

## QUESTIONS AND ANSWERS

### 1) Is there any precedent for the Campaign's proposals?

Yes. The legal precedent for refusal on moral grounds to take part in war or compulsory military training already exists. Since 1916, whenever the law has required military service, provision has been made for alternative service or complete exemption. The proposal to refuse to pay for arms is simply a logical extension of a right that has already received legal recognition.

### 2) If the Campaign's proposals were accepted wouldn't it open the door to a whole range of people objecting to aspects of government spending?

No. In a democracy that door is always open. It is the task of parliament to decide who shall enter. We believe our cause has a unique claim: (a) the precedent for recognition of conscientious objection to war (b) our proposals are the only effective way of providing for this conscientious objection (c) the issue involved is preparation for the greatest cataclysm the world has known — perhaps the final cataclysm, involving every crime people have ever, or could ever, commit. There is no other issue of like magnitude or emergency.

### 3) Has not the government a duty to provide for the military defence of the nation?

No. Its responsibility is to provide for the security of the nation. Historically this has been provided by military defence but this raises two basic problems. The development of modern weaponry has proceeded logically to the point that nuclear weapons can destroy entire communities, even civilisation. Security no longer exists. Also weaponry can only be a short term expedient. The moment you point a gun at another person that person becomes insecure and an arms race begins.

### 4) How can the government provide for the security of the nation?

By placing much more emphasis on peace-building — consciously and publicly developing good relations with all nations. Cultural exchanges particularly should be at a premium and should involve as many people as possible. Commercial relations should be well publicised. People should be able to learn more about other peoples and their needs and fears.

### 5) As all citizens enjoy the benefits of society should they not all pay for its present military defence?

No. Society acknowledges that people cannot be forced to kill. It is a perfectly logical development of this that they should not be forced to pay for the means of killing. The trials of Nazi war criminals established the responsibility of the individual to disobey orders which he or she believed to be morally and profoundly wrong.

### 6) Wouldn't it be impractical to give effect to the Campaign's proposals?

No. Whenever the government is faced by a difficult arithmetical task it establishes a formula. It is not possible for people to know how much indirect tax they pay but a subsequent section of this booklet sets out the possibilities for arriving at an average figure of direct and indirect tax for each person. That person can then claim to have that amount of tax directed into the Peace-building Fund and administrative costs up to this point would be negligible.

### 7) Isn't it a revolutionary new principle that a minority of taxpayers should decide how their taxes are spent?

No. There is already a legal precedent for tax direction. The tax arising on payments made under deed of covenant to a charity can be claimed by that charity. The tax goes into the government's Consolidated Fund and is then directed to specific charities. The idea that is revolutionary is the concept which lies behind the thinking of the Peace Tax Campaign of a world without war. It has developed in response to another revolutionary situation — that if a major war were to start the catastrophe would be complete long before any civilian could be conscripted. Today war can only be rejected effectively before conflict starts. The only effective rejection is the refusal to pay for war. If conscientious objection is to be honestly recognised in today's world it must be at that point.

### 8) Why should some people be allowed to dodge their responsibility for paying for defence?

Supporters of the Peace Tax Campaign do **not** seek to avoid paying their taxes. They simply want the appropriate part directed to a Peace-building Fund and used for non-military peace-making and peace-building activities. For us that is both a constructive and moral means of enhancing national security.

### 9) Would it be necessary to appear before a tribunal to establish conscientious objection or profound conviction?

In time of conscription the purpose of tribunals was to ensure that exemption from a statutory duty was only granted to those who could persuade a tribunal of their sincerity. The Peace Tax Campaign and its supporters seek no exemption. Peace

people will pay the same amount of tax as others. The only difference is that they insist on funding peace building and not military expenditure. Their readiness to depend for their security on practical peace-building instead of on armed might should, they believe, provide sufficient evidence of sincerity.

#### 10) Doesn't tax diversion serve only to quieten the conscience and won't the Campaign divert energy from more important peace activities?

Supporters of the Campaign do not aim to quieten conscience, but to heed its promptings. Looking back over the years of struggle against arms, while the world plunges ever deeper into the abyss, they recognise how inconsistent they have been to continue paying for war while preaching peace. They see that the time has come to put an end to this anomaly. Viewed in this light the Campaign itself is an important peace activity.

#### 11) Can we avoid paying military taxes now?

Although the primary aim of the Campaign is to obtain the statutory right for all who wish to divert taxes from military expenditure to peace building, much concern has been aroused in what can be done now: in particular by the self-employed who handle their own tax. There are several possibilities of refusal. Some may feel that a delaying protest is enough, others will wish to force the Inland Revenue to take the money or goods in lieu by distraint. Others may wish to divest themselves of all assets rather than contribute to armaments in this way.

Until there is a change in the law, there are only two ways in which the payment of **direct** tax can be affected. (Indirect tax **cannot** be avoided.) Those ways are as follows:

- i) Income kept below taxable level is not liable to direct taxation. This may not be practicable and it limits cash resources for supporting deserving causes.
- ii) Entry into a covenant to pay an annual amount to a charity devoted to peace-building. Advice on the calculations can be supplied by our office.

The problem that will arise here is that the gross amount of income to be covenanted will be a very substantial proportion of an individual's income. Also, there are very few peace-building charities. Because charitable law is so archaic, it is not charitable to save the world from military or nuclear disaster. (Hence the reason why the Peace Tax Campaign cannot be registered as a charity.) Peace-building charities are therefore limited in their scope to educational work.

## THE MECHANICS

### THE TAX SYSTEM

The tax system is so designed that when most taxes are paid it is not explained how the money will be spent. Only if the government wants a direct relationship is a tax given a specific name. For instance, national insurance contributions go directly into funding present and future benefits under the National Insurance Acts.

It needs to be remembered too, that we pay taxes in many different ways. Direct taxation is taken out of our wage packets, or our possessions when we die. Indirect taxation is taken up when we pay VAT on purchases, customs duty on imports, petrol tax on fuel, motor vehicle duties on car purchases, gaming tax on football pools and betting, and so on, part of which may well find its way into the military budget.

### MILITARY SPENDING

Approximately one seventh [13.8%] of all taxes we pay is used for funding military preparations. The 1983 Budget figures are:

1983-1984 Government Revenue	£119,500,000,000
1983-1984 Military Spending	£ 16,500,000,000

By comparison 1982/83 was 12.4%. In 1983/84 spending on education will be 10.5% and on health 12.2%.

It is quite impossible for an individual to know how much indirect tax she or he pays in a year; it is therefore necessary to establish a formula to assess the average amount by which he or she funds military preparations.

#### Formula A

The military bill for 1983-84 is £16,500,000,000. The number of people in this country aged 18 or over and entitled to vote is 42,462,000. This means that the annual average individual contribution to military spending is

$$\frac{£16,500,000,000}{42,462,000} = £390. \text{ This amounts to } £7.50 \text{ every week.}$$

If the number of people supporting the Peace Tax principle were, say, 10,000, then the Chancellor would know that  $10,000 \times £390 = £3,900,000$  must be allocated to arrive at that figure.

The amount of £390 could possibly be treated as relating to an average income. Therefore, the contribution to the Peace-building Fund of those whose income is above average should be greater than that figure. Similarly, the contribution of those whose income is below average should be less. This refinement does mean

that administrative costs will be incurred which the Peace-building Fund will have to meet.

### Formula B

This formula is most suitable for income tax payers who wish to make individual protest to the government in this present period before a statutory Peace-building Fund is established. It seeks to link the **income tax** people pay with military expenditure.

$$\frac{1983 - 1984 \text{ Military Spending}}{1983 - 1984 \text{ Income Tax Estimate}} = \frac{\pounds 16,500,000,000}{\pounds 31,400,000,000} = 52\%$$

If this approach is used it can be said that for everybody who pays income tax, an amount equivalent to 52% of their payment is spent on military requirements; that same amount should therefore be diverted to a Peace-building Fund. For 1982/83 the percentage was 49.

This formula would require administrative expenditure because the government department responsible for funding the Peace-building Fund would have to ascertain a supporter's total income from the Inland Revenue, and at budget time the Chancellor could only estimate the amount due for allocation to the Fund. Another limitation is that there are only twenty-one million income tax payers, but there are forty-two million adults, and no person should be excluded from making this fundamental witness for peace.

THERE'S A  
PRETTY BIG  
GROUP THAT  
WANTS TO  
PUT A STOP  
TO WAR

I KNOW. THEY'RE CALLED  
TAXPAYERS -



## OVERSEAS GROUPS WITH WHICH THE PEACE TAX CAMPAIGN IS IN CONTACT

NATIONAL COUNCIL FOR A WORLD PEACE TAX FUND	2111 Florida Avenue, N.W. Washington D.C., U.S.A.
CONSCIENCE AND MILITARY TAX CAMPAIGN	44 Bellhaven Road, Bellport, N.Y. U.S.A.
U.S. WAR RESISTERS LEAGUE	339 Lafayette Street, New York 10012, U.S.A.
PEACE TAX FUND COMMITTEE	1831 Fern Street, Victoria B.C., V8W 4K4, CANADA.
PROJECT PLOUGHSHARE	Conrad Grebel College, Waterloo, Ontario N2L 4A1, CANADA
AUSTRALIAN COUNCIL FOR OVERSEAS AID	Bailey Arcade, PO Box 1562, Canberra, AUSTRALIA.
DEFENCE TAX REFUSAL MOVEMENT (B.W.D.)	Utrechtsweg 159, 3818 ED Amersfoort, NETHERLANDS.
SWISS MOVEMENT FOR TAX REFUSAL	Centre M-L. King, Av. de Béthusy 56, 1012 Lausanne, SWITZERLAND.
REFUS DE L'IMPÔT (TAX REFUSAL)	50 Rue d'Illiers, 45000 Orleans, FRANCE.
LIVE WITHOUT ARMS (OHNE RÜSTUNG LEBEN)	Kornbergstr. 32, 7000 Stuttgart 1, WEST GERMANY.
WORKING PARTY ON WAR TAX REFUSAL	Tristanstr. 8, 1 Berlin 39 and Thomas-Mannstr. 54, 5300 Bonn 1 WEST GERMANY
CONSCIENTIOUS OBJECTION TO MILITARY TAX	1789-14 Toke-cho, Chiba-shi, 299-31 JAPAN.
NON-VIOLENT DIRECT ACTION GROUP	Vale Cinema Road, Chavakachcheri, SRI LANKA.

The Campaign is also in touch with Friends Peace Committees in U.S.A., Australia and West Germany, with the Quaker Council for European Affairs in Belgium, with the Mennonite Church in U.S.A., and with interested individuals in Sweden, Italy, Greece, New Zealand, India and Zambia, in addition to the countries already mentioned.