1—The Direct Action Movement is a working class organisation.

2-Our aim is the creation of a free and classless society.

3—We are fighting to abolish the state, capitalism and wage slavery in all their forms and replace them by self-managed production for need, not profit.

4—In order to bring about the new social order, the workers must take over the means of production and distribution. We are the sworn enemies of those who would take over on behalf of the workers.

5-We believe that the only way for the working class to achieve this is by independent organisation in the workplace and the community and federation with others in the same industry and locality, independent of and opposed to all political parties and trade union bureaucracies. All such workers' organisations must be controlled by the workers themselves and must unite rather than divide the workers' movement. Any and all such delegates of such workers' organisations must be subject to immediate recall by the workers.

6—We are opposed to all states and state institutions. The working class has no country. The class struggle is worldwide and recognises no artificial boundaries. The armies and police of all states do not exist to protect the workers of those states, they exist only as the repressive arm of the ruling class.

7—We oppose racism, sexism, militarism and all attitudes and institutions that stand in the way of equality and the right of all people everywhere to control their own lives and enviroment.

8—The Direct Action Movement is resolved to initiate, encourage and wholeheartedly support the creation independent of workers' unions based on the principles of anarchosyndicalism.

9—The Direct Action Movement is a federation of groups and individuals who believe in the principles of anarcho-syndicalism: a system where the workers alone control industry and the community without the dictates of politicians, bureaucrats, bosses and so-called experts.

Note: The new point 8 in the Aims and Principles of the DAM was added at our national conference this year as a clarification of what we believe anarcho-syndicalism to be.

This short pamphlet is not intended to be the definitive information on the Poll Tax as this is impossible as the government is still amending its rules and regulations concerning the implementation of the Poll Tax. It is intended to be a stimulus for those beginning the fight against the Poll Tax, not only to stimulate the discussion on what form of strategy should be developed, but also on the wider social and political implications of the Poll Tax. We make no bones about the fact that this pamphlet is written from a class perspective and that the solutions proposed are those of class resistance rather than of political meandering. When we consider the effects of the government's strategy over the last 9 years, this is the first time that one section of the working class has not been isolated for a sectional attack and it is for this reason that we are able to stop the Poll Tax. By standing together because this effects all of us, we can stop the Poll Tax.

-10 247 The rating system has been under examination by the government for a number of years. After the 1975 local government reorganisation the search for an alternative continued. The Layfield Committee in 1976 suggested a combination of rates and local income tax which received little support at the time. In 1981 the Green Paper 'Alternatives to Domestic Rates' looked into alternatives which included the Poll Tax but came to the conclusion that the rating system was preferable to all of them.

"There is little point in replacing rates with an untried and unfamiliar system having little support from the outset. The government have therefore decided to make reforms to the rating system, which is basically sound but needs improvement"

Government response to 1981 Green Paper

The present rating system is based on property owners, both domestic and commercial, with the largest burden for local government expenditure falling on industry, commerce, middle and upper classes and grants from central government. The present government is totally opposed to this system and the implementation of the Poll Tax is the final part of a strategy to shift the burden of local government expenditure onto the local population, i.e. the working class. Through the reduction of central government grants, as seen in Scotland, where over the last 10 years grants have dropped from 75% of local government expenditure in 1975/76 to 55% in 1987/88. By using the threat of "rate capping", a system where local authority had their grants further cut on the excuse of overexpenditure, the burden was even further shifted on to local ratepayers.

The 1985 revaluation of the rating system in Scotland lessened the burden on industry and commerce and increased it on the domestic ratepayer. (There has not been a revaluation in England and Wales since 1973 whereas Scotland has had two, one in 1978 and another in 1985 which go some way to explain the introduction of the Poll Tax in Scotland first.) With this strategy of forcing responsibility for local government expenditure onto the local population, and with increasing numbers of householders on rate support, it meant that those living in the higher rated areas were taking on an ever increasing share of the bill.

The POll Tax is designed to shift the burden away from the middle and upper classes onto the working class and to give central government increased power over local government by giving them control of industrial and commercial contributions to local government expenditure.

### THE POLL TAX

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The Act to introduce the Poll Tax into Scotland was rushed through Parliament and became law before the general election in June 1987. For the rest of Britain, the Act was only passed in 1988. This means the implementation of the Poll Tax is a year ahead in Scotland.

natural of community based groups who can develop

The Poll Tax, or community charge, as it is called by its supporters, aims to replace the domestic rates and will be paid by everyone. The level of the charge will be set in three ways.

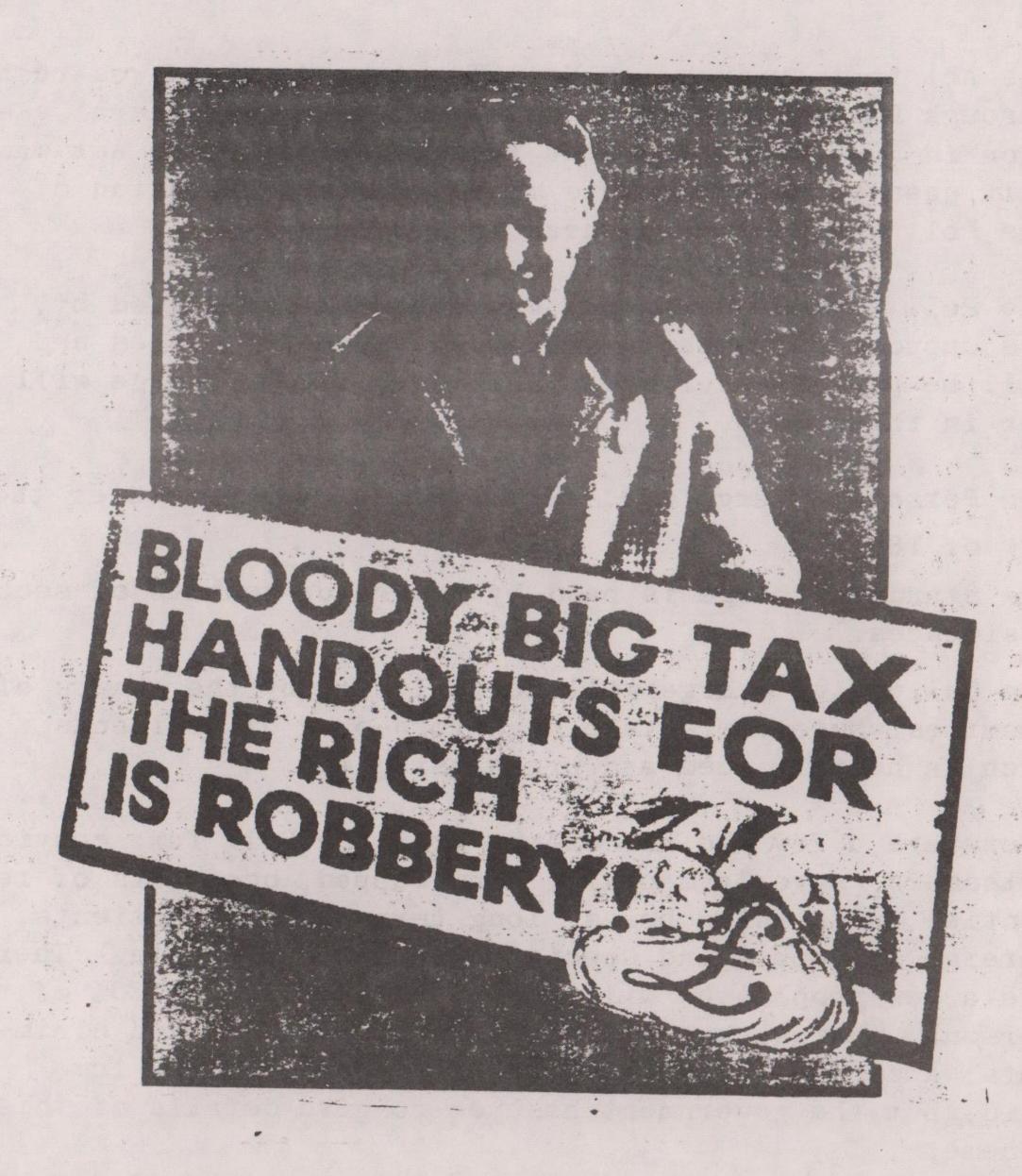
The Personal Charge will be payable by everyone over the age of 18.

The Standard Charge is paid by owners or tenants of second residences.

The Collective Charge will be collected by the owners of premises where there is a high torn-over of residents, such as hostels, bed and breakfasts, etc.

There are a few who are exempt from the Poll Tax: convict=d prisoners, severly mentally handicapped, occupants of residential and nursing homes, long term hospital patients, foreign diplomats and special agents of the state. There are a few people who will pay a reduced rate of 20% of the personal charge, such as pensioners, students and claimants. A rebate system will be introduced for the low paid, but the government has yet to give details of this scheme.

Everyone is asking !How much will I pay?' Many councils have issued figures based on calculations derived from dividing the domestic rate by the number of adults in the borough. It can be confidently assumed that these figures are on the low side as they do not take into account inflation, non-payers, etc. Also, once the Poll Tax is implemented, the Government will no doubt further cut back on grants resulting in a rapid increase in the amount that you pay.



### **IMPLEMENTATION**

It is the responsibility of the local authority to collect the Poll Tax, but to ensure that it is done efficiently, the government has given them a number of new weapons. Firstly, they are empowered to consult records belonging to gas, water and electricity boards, DHSS records, hospital and 'sensitive' social work department records. In fact, they can examine all but police records. Once the lists of those eligible for Poll Tax have been drawn up, the local authority can fine people £50 for not registering, not giving a change of address or for not paying. This goes up to £200 for repeated offences.

Along with the series of fines, the local authority will also be able to hold warrent sales and ultimately to imprison non-payers (though not in Scotland). In order to ensure that these practices are carried out to the full, the local authority is to appoint a Poll Tax Officer who is personally responsible under the law for the drawing up of the lists and the collecting of the Poll Tax. The local authority will also be able to deduct the Poll Tax directly from people's wages of through the DHSS for those on benefits.

## THE WIDER IMPLICATIONS OF THE POLL TAX

Beside the initial effect of the Poll Tax financially hitting the low paid, pensioners, and those on supplementary benefit, the Poll Tax has much wider implications. As has already been mentioned, the Poll Tax will result in central government gaining control of all non-domestic rates, a rate which it sets, collects and allocates to the local authorities. This gives the national government much greater control over local authority finances and will ensure less independance for local councils. Whatever economic strategy the national government is persuing, by raising or lowering the non-domestic rate as it sees fit, it can also force a local authority to raise the Poll Tax in order to maintain its spending level, or lower it and cut services.

The present government is hell bent on a privitisation policy for local authorities. They do not need the Poll Tax to ensure this is carried out, but the result of lists of Poll Tax paying adults being drawn up may be the issuing of cards or checking up on people before the use of such council facilities as libraries is allowed. Furthermore, it will increase the pressure to privatise in order to remain within the budget. The community will end up paying for services it presently takes for granted, such as libraries, baths, refuse collection, sports facilities, and education.

The Poll Tax will also result in an increase in house prices and in rented accomadation. At present the high rates on 'desirable' residences ensures that increasing numbers of people cannot afford to move into them, even if they could afford the mortgage repayments. The Poll Tax will make it a lot cheaper to live in larger houses, luxury flats and in select areas. This will result in a further increase in these house prices which will have a knock on effect through the house market as all those who are better off under the Poll Tax move up the housemarket ladder or just attempt to squeeze a better price because of the over-all cheaper cost. This will inev-

tably raise the house prices of worse off under the Poll Tax, thereby doubly hitting them.

In the private rented sector, the vast majority of rates are paid inclusive in the rent. When the Poll Tax is introduced, it will no longer be the responsibility of the house owner to pay the rates but instead will be the responsibility of the tenants. There will be few, if any, private land lords who will reduce their rents by the amount of included rates ! In the wider housing market, the Poll Tax will result in greater house prices, higher rents, homelessness and poverty.

The Poll Tax will also result in a greater number of "nonexistent" people. People who leave home for a bit of work, possibly living with a friend or relative, are unlikely to declare themselves and if a period of weeks turns into months and years the financial hardship of declaring oneself becomes greater and greater as there will be interest charged on over-due Poll Tax. With an economy gearing itself more to black economy labour and forcing people into a semi-official self-employment, the Poll Tax may just be the final straw that forces people into a permanent state of black economy work and "non-existence".

#### **OPPOSITION TO THE POLL TAX**

As Scotland is the first to get the Poll Tax, it is there that we should look for signs of resistence. Basically, the opposition to the Poll Tax can be divided into two distinct camps, those who wish to campaign against the Poll Tax and those who wish to fight it.

The great campaigners include the Labour Party who have launched the 'Stop It' campaign which has very little credibility in Scotland as it is not seen to be doing anything to Stop It! The main basis of the Labour Party strategy is the usual don't do anything, vote for us at the next election and we will put the world to rights.

Of course not all those in the Labour Party support such a passive campaign and there are those in the Labour Movement Against Poll Tax who actively lobby both the Labour leadership and the Trade Unions to take a lead on a Nonpayment campaign. This strategy of calling on the Labour Party and the TUC to lead us is supported by so-called revolutionary groups as the Socialist Workers Party and Militant.



Apart from the campaigners there are those committed to fighting the Poll Tax. In Scotland, the Anti Poll Tax Union and the Community Resistence Against the Poll Tax are committed to building up community groups and waging a non-payment campaign.

The APTU was initially started by the small Workers Party of Scotland but has grown to include many activists and has started local groups in Edinburgh and Glasgow, The Community Resistance Against the Poll Tax grew out of a conference held in Glasgow by Scottish Direct Action Movement and other anarchists. These groups have now joined forces under the umbrella name Federation of anti Poll Tax Groups which also include Citezens Against the Poll Tax Labour Movement Against the Poll Tax, Tenants Associations and Trade Unionsists. As we go to press 35 groups exist in Lothian and over 40 in Strathclyde with others springing up all over Scotland and some appearing in England and Wales, too.

#### HOW TO STOP THE POLL TAX

There is no doubt that we can force the government to back down from the implementation of the Poll Tax, but to do this we have to be sure of a number of things. The first is that stopping the Poll Tex will be a long and hard fight and the second is that only those of us directle affected by the Poll Tax can stop it. We musn't believe that there are any short cuts to a victory, whoever offers it. Campaigns for a Labour/SLD/SDP/SNP victory at the next election will only ensure that the Poll Tax is well established by then (and anyway, who would believe a politician's promise?) Likewise, those who would have us chase rould after politicians to pressurise them into starting a campaigen against the implementation of the Poll Tax will have us lobbying these same politicians to change it after it's been introduced! Any campaigns to have the Poll Tax made more appealing, or fairer are dead ends as we all know that once something is introduced, politicians will amend it and we'll be left with the original Poll Tax.

There is only one way to stop the Poll Tax and that is by mass involvement geared inevitably to a nonpayment campaign. The government is not going to back down unless thousands and thousands of people are organising and campaigning for non-payment. No government has ever backed down because of petitions and demonstrations and this governemtn is no exception.

The question we should be asking is how do we build up mass resistence to the Poll Tax and how do we turn the resentment against the Poll Tax into resistence?

In order to stop the Poll Tax, it is important to build up a network of community based groups who can develop the campaign in their locality. Doing this is not easy as most community activists are often heavily involved in other things, However, if existing tenants and residents groups, ethnic groups, etc, come together for this purpose they can make a real impact. This way it is possible with door to door leafletting, public meetings, stalls in public places, etc, to build up a movement to fight the Tax. And, by talking to neighboring groups, flyposting and holding joint meetings, it is possible to spread the campaign. But it must always be remembered that different communities will have different ways of organising and developing.

and the second stand of the second stand of the second stand stands the second stands to a second stand stands The next question is what to do once community groups have grown up and there is widespread awareness and opposition to the Poll Tax. The first step that we 1 . S. A. face is registration. Registration will take place in England and Wales in April 1989 (it has already started in Scotland). a year before the Tax is introduced. In Scotland only the Labour Party thought it enough that by delaying registration the Poll Tax would be defeated. Local groups have used delaying tactics as an issue to mobilise and encourage local resistance to build toward non-payment. This doesn't mean that we should cooperate with registration. In Scotland; whole communities have returned or burned their registration forms and hounded registration collectors off estates and out of streets. All this is part of a strategy of

building up resistance, and developing a feeling of community strength and involvement. Ultimately the local authority will be able to collect the vast majority of names from existing lists and will not push the issue by having people arrested and fined. In Edinburgh the registration forms have been arriving with most of the details already filled in, just waiting for a signature.

Once community groups have been built up it is important to try and make links with local authority and DHSS workers as they will be the ones implementing the Poll Tax. We cannot expect these workers to fight the battle alone but as part of a wider campaign. Their refusal to cooperate with the Poll Tax could be the action that tips the balance. Making links with these workers can be done through the unions or direct to the workers themselves as most unions will be opposed to any action as it will breach Trade Union laws and they will argue for a Labour Party victory. But there are many good local militants who should be contacted to help build up local links. Ideally, every local authority should have its network of workers committed to organising to stop the implementation of the Poll Tax by worker's direct action. But all local groups should aim some of their propaganda at council and DHSS workers who live in their area.

Once all these groups are formed it is important that they have regular meetings where they can exchange ideas, news, plan joint actions and demonstrations. However, these joint meetings should remain secondary to the community groups and should not become the platform for politicians and so-called community leaders to take over and stifle the campaign.

April 1989 can see the linking of Scottish, Welsh and English campaigns; as Scots are faced with the first bills, people on the other side of the border will be facing registration. The coordination of nonpayment and delaying registration is a must, with further coordination the whole working class can only win on this issue.



The last time the state attempted to introduce a Poll Tax was back in 1381 which led to an uprising by peasants and artisans known as the Peasant's Revolt. The intruduction of the Poll Tax brought to a head the discontent against the government and its economic strategies. The rebellion was confined mainly to East Anglia and around London and was mainly restricted to attacks on government officials, tax collectors and land lords. During the uprising the peasants occupied Norwich, Bury and London. It was in London that the leaders of the revolt, including Wat Tyler, compelled the King to meet them and it was during this meeting that Tyler was stabbed to death. The Poll Tax was never introduced in 1381. By mobilising the same scale or resistance we can stop this Poll Tax, but only if we do not make the same mistakes as the likes of Wat Tyler who trusted the king and dropped guard for a moment.

# **Direct Action Movement**

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