



The Peace Tax - Frequently Asked Questions

Introduction

This series of briefing papers looks at the QCEA proposals relating to the recognition of Conscientious Objection to taxation for military purposes which we are making to the Council of Europe and sets them in the context of the Council of Europe and its prior work on Conscientious Objection to Military Service.

This series of briefing papers will answer the following questions:

1. What is the Council of Europe?
2. What is the context for the discussion on freedom of thought, conscience, and religion and Conscientious Objection?
3. What is QCEA proposing as a resolution for the Peace Tax?
4. Peace Tax - Frequently Asked Questions

❖ ***Do people who want the right to conscientious objection to the payment of taxation for military purposes want to pay less tax?***

No. Our campaign respects the right of governments to levy taxes on the basis of democratic decision making on all citizens in an equitable way. Our campaign argues that the taxes we pay should not be used for military purposes because we have for reasons of conscience or profound conviction arising from religious, ethical, moral, humanitarian, philosophical or similar motives an objection to participating in military activity. In other words, for reasons of conscience or profound conviction we are unable to be complicit in military activities because implicit in such activities is the taking of life.

❖ ***Do people who want the right to conscientious objection to the payment of taxation for military purposes not want to pay for the armed forces?***

Yes. The truth is we cannot. In the same way in which we say that we cannot serve in the armed forces because our conscience will not allow us to be complicit in activities which involve or are geared to the legalised taking of life, we cannot in all conscience pay for such activities.

❖ ***How would a taxpayer know how to calculate the proportion of their tax that is used for military purposes?***

This is an important question, but not for this discussion. Here, we argue for the application of established practice (i.e. the application of Article 9 of the European Convention on Human Rights to the conscientious objection to the participation in military activity) to the participation through payment. Once the application of this established practice to this form of participation has been agreed, we can enter into discussions with governments on the practical steps necessary to make this happen.

❖ ***Should it not be for government to decide on how to spend public funds?***

Yes, to a point. We are not campaigning for the popular control of public funds through individual decision making generally. We argue that the contribution of funding through taxes to the military activities of a country is different from all other public spending because implicit in military activity is the legalised taking of life. We would not wish to prescribe to governments how to spend the funds redirected to non-military purposes beyond demanding that they be spent for non-military purposes and that there are mechanisms in place that allow for transparency to prove that they have been spent for non-military purposes.

❖ ***Would governments not simply use a greater proportion of other people's taxes for military purposes instead?***

That is possible. Governments must decide what they do about that question. Similarly, governments recruit conscripts in the numbers required from among the population willing to serve in the military. However, by making the right to conscientious objection (both to military service and to payment of taxation for military purposes) available and accessible, those citizens who wish to exercise this right can do so. In practice, over time, numbers of objectors will increase and in that way a message will be sent to government on how citizens view military activity.

Applying the established principle of conscientious objection to the area of military taxation will not abolish the military. It allows citizens who have for reasons of conscience or profound conviction arising from religious, ethical, moral, humanitarian, philosophical or similar motives an objection to participating in military activity to do so effectively.

❖ ***We don't just pay direct taxes. What about VAT?***

Again, this is a relevant and important question. But it is a question for another discussion. Here, we are asking for the application of the established principle to the participation in military activity, in this case through payment. The details of how this can be applied in each Member State of the Council of Europe needs to be addressed once the application of this established principle has been agreed.

There are ways in which indirect taxes could be covered. One way would be to agree that all military expenditure is only funded from revenues which come from direct taxation. Another would be to assess on the basis of average income bands the amount of VAT and other indirect taxes a citizen is likely to pay in addition to direct taxes and to apply a calculated higher rate of redirection to direct taxation based on that calculation. A third option would be to redirect all direct taxes paid by a conscientious objector to non-military purposes. In short, there are ways of dealing with the issue. But the establishment of the principle comes first.

❖ ***The government does not accept the concept of hypothecation¹. How can the taxes paid by an individual be allocated away from military expenditure in that situation?***

The discussion around the conscientious objection to military taxation has been hindered for some time by diverting it to technicalities of how it could be implemented. To reiterate, here we wish to establish the principle.

However, it is not correct to say that governments do not accept the concept of hypothecation. Hypothecation means that taxes are raised specifically for a particular purpose and only spent on that purpose. There are a number of examples where governments do use this approach. Some of these are:

- TV licences in the UK

¹ Hypothecation in the context of taxation means the collection of taxes for a specific defined purpose; i.e. the taxes collected in this way are earmarked and there is a commitment to spend them in a particular way. Although in general governments do not collect taxes in this way and rather put all tax revenues into one pot to fund all government spending on the basis of political decision making, there are examples of hypothecated taxes.

- Road fund tax in the UK
- National Insurance Contributions in the UK
- Church Taxes in Germany

(We will add other examples as we are made aware of them by readers)

❖ ***Would this not open the floodgates to other campaigns who do not agree with certain aspects of public funding?***

No. We are arguing here that the conscientious objection to the payment for military activity is a matter of conscience or profound conviction arising from religious, ethical, moral, humanitarian, philosophical or similar motives. Any other campaign would have to establish the application of similarly profound grounds for objections. Here, we are not simply talking about something we don't like. We are talking about matters in which we, in all conscience and based on religious, ethical, moral, humanitarian, and philosophical motives cannot participate. That is a big hurdle to prove. It does not look like a floodgate to us.

If you have other questions about our proposal which are not addressed here, please e-mail them to mweitsch@qcea.org, fax them to us on 0032 2 230 63 70 or send them in the post to QCEA, Square Ambiorix 50, B-1000 Brussels, Belgium. We will then address the question and, if it is of general interest, we will add the question and our response to it to this briefing paper.