



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:

The Principle

1. What is 'Peace Tax'?
2. What has paying taxes got to do with conscientious objection to military service? Surely, the two are completely unrelated?
3. Does conscientious objection to the payment of taxation for military purposes mean you will pay less tax?
4. Wouldn't governments simply use a greater proportion of other people's taxes for military purposes instead? The military budget won't be reduced so what are you hoping to achieve?
5. So you don't want to contribute to the military either financially or physically but you are willing to let others do so? How is it fair that you will profit from the protection and security the military provides but take none of the responsibility?
6. So 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 at all?
7. But 'military' doesn't always mean 'war'. What about military 'peace-keeping' missions like NATO or the UN? Do you not support these either?
8. Surely there are some situations where military force is inevitable?

The Practicalities

1. Should it not be for government to decide on how to spend public funds?
2. Would this not open the floodgates to other campaigns who do not agree with certain aspects of public funding?
3. How would a taxpayer know how to calculate the proportion of their tax that is used for military purposes? Is this sort of hypothecation even possible? If it is, I would imagine it would be costly!
4. We don't just pay direct taxes. What about VAT?
5. Taxation and government spending vary from country to country so surely there can be no 'European' peace tax argument?

Other Questions

1. If the military is not effective in bringing about peace then why do NATO and the UN continue to send in military troops to stabilise conflict regions? Surely they would have noticed by now if this tactic is either useless or serves only to worsen the situation?
2. Once you get to the stage where a military response seems to be the only remaining course of action, how useful is it to then say 'well you *should* have done x, y and z'? For example, if another World War threatened or another Kosovo presented itself, how moral is it to refuse to support the military on the grounds that this *could* have been prevented? Surely at this point you would have to support war?
3. What do you mean by 'conscience'?

The Principle

1. What is 'Peace Tax'?

Peace Tax is for the tax system what alternative service is to conscription; i.e. it is the idea that conscientious objectors should be able to redirect the funds that would otherwise have been directed to the military budget towards a special 'Peace Tax fund' which would be spent on non-military activities. The aim is not to dictate what the money is spent on but rather what it is not spent on; the military. Transparency of this fund is also essential to assure the taxpayer that their money is not being spent in a way they deem to be contrary to their conscience.

2. What has paying taxes got to do with conscientious objection to military service? Surely, the two are completely unrelated?

Peace Tax is based on the extension of the existing¹ human right to refuse military service. Paying tax to fund the military budget is just another method of military conscription: we are forced to support the military financially although it is accepted that being forced to do so physically could seriously violate one's freedom of conscience. Furthermore, legally speaking, if you paid someone to go and kill another person, you would be as guilty of murder as the perpetrator. We would argue that serving financially is no less problematic for our consciences than serving physically. What is more, the actual value (in monetary terms) of the contribution we make in the form of taxes over a lifetime clearly far exceeds the contribution an average conscript would make during a period of service ranging from 6 to 26 months, particularly when that service is undertaken during a period when forces are not put into harm's way.

For more information on this argument, please see QCEA Briefing Paper 3 entitled: The Logic of Extending the Right to Conscientious Objection to Taxation.

3. Does conscientious objection to the payment of taxation for military purposes mean you will pay less tax?

No. Our campaign respects the right of governments to levy taxes on the

¹ Although Article 9 of the European Convention on Human Rights (which guarantees the right of freedom of thought, conscience and religion) does not specifically mention military service, the Parliamentary Assembly at the Council of Europe adopted Resolution 337 in 1967 which clearly states that the right to conscientious objection to military service is a fundamental aspect of this right.

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.

- 4. Wouldn't governments simply use a greater proportion of other people's taxes for military purposes instead? The military budget won't be reduced so what are you hoping to achieve?**

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.

- 5. So you don't want to contribute to the military either financially or physically but you are willing to let others do so? How is it fair that you will profit from the protection and security the military provides but take none of the responsibility?**

We would not ask others to do what we are unable to do for ourselves. We do not view the military as protection but as a threat. Ideally, we would rather there was no military and we would certainly not agree that we will be 'profiting' from our country's military activities. Indeed, many economists argue that prolonged and massive military spending has adverse rather than positive effects on the economy and on society.

- 6. So 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 at all?**

This is not a right we *want*, rather it is a right we would argue we

already have for which we seek formal/legal recognition! The truth is we cannot pay for the armed forces. 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. It could be argued that taxation is conscription in a situation where the technology of war requires money rather than conscripted soldiers to function.

7. But 'military' doesn't always mean 'war'. What about military 'peace-keeping' missions like NATO or the UN? Do you not support these either?

Conscientious objectors find it impossible to support a military force whose training, organisation and equipment is for fighting wars. We believe that humanitarian purposes and peacemaking or peace-keeping would be better served by a civilian organisation recruited specifically for either activity. Those recruited and their training would be very different. Furthermore, we find the term 'military peace-keeping' an oxymoron: how can you be called a peacekeeper with a gun in your hand?

8. Surely there are some situations where military force is inevitable?

It is true that there are some examples in history where it appears that military action was 'inevitable'. What we would argue, however, is that peace work can be done *before* the situation reaches the stage where military force seems inevitable. By redirecting our taxes to peacebuilding, conscientious objectors are aiming to ensure that conflict situations are handled appropriately before military action seems to be the only remaining option. Effective peacebuilding should be an alternative to war and military violence, not an adjacent activity. The fact that so much money is directed towards the military by so many countries also means that the money for developing alternative, civilian resources for peacebuilding is not made available. In other words, when a situation arises that appears to require intervention, military intervention seems inevitable also because the alternatives have not been developed.

The Practicalities

- 1. 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 would not wish to prescribe to governments how to spend the funds redirected to non-military purposes beyond demanding that they be spent for just that; non- military purposes and that there are mechanisms in place that allow for transparency to prove that they have been spent in this way.

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

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. Furthermore, we are arguing that this is merely an extension of the existing right to conscientious objection to physical military service. Any other campaign would have to establish the application of similarly profound grounds for objections. There are perhaps other similar cases of tax payment against which certain groups may claim a conscientious objection but provision for each case should be granted or denied on its own merits. The purpose of this campaign is not to open the floodgates to other claims. That it might have this effect is not in itself a convincing argument that this claim, or indeed any other claim, is therefore legally and/or morally unjustifiable.

- 3. How would a taxpayer know how to calculate the proportion of their tax that is used for military purposes? Is this sort of hypothecation even possible? If it is, I would imagine it would be costly!**

This is an important question in terms of the practicality of our proposal.

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, although not necessarily motivated by reasons of conscience. It is useful to list some of these examples to show that hypothecation is possible and is used by governments.

- TV licences in 25 European, 5 Asian and 4 African countries²
- Road fund tax in the UK
- National Insurance Contributions in the UK
- The Church Tax in Germany³

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

It is true therefore that it is possible to raise money specifically for and spend it solely on peacebuilding.

Withholding or not paying x amount of tax towards military spending, however, is more complex because there is no hypothecation for taxation for military purposes, i.e. no specific military fund. It is true therefore that this would be more difficult to calculate and would require an administrative cost but when weighed against the cost of acting against our consciences, those costs would appear to us to be justified. The administration of conscientious objection to military service also costs money; no one is arguing that this is a reason for removing this right from people.

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

Again, this is a relevant and important question but it is perhaps better addressed once this initial stage of and principle behind the Peace Tax campaign has been formally recognised. The details of how this could 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 and 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.

² Europe: Albania, Austria, Belgium (Walloon region), Bosnia and Herzegovina, Croatia, Cyprus, Czech Republic, Denmark, Finland, France, Germany, Greece, Iceland, Ireland, Italy, Macedonia, Malta, Norway, Poland, Romania, Slovakia, Slovenia, Sweden, Switzerland, United Kingdom

Asia: Israel, Japan, Republic of Korea, Pakistan, Singapore

Africa: Ghana, Mauritius, Namibia, South Africa

(Source: http://en.wikipedia.org/wiki/Television_licence#Opinions_of_television_licensing_systems)

³ Please note that although German Church tax is collected by the State it is not a State tax. It is mentioned only to show that the government can hypothecate funds in the collection of this tax.

5. Taxation and government spending vary from country to country so surely there can be no 'European' peace tax argument?

It is true that taxation and military budgets are different for each European country but the principle is the same! There is growing support throughout Europe, the Americas and beyond for Peace Tax, many with legal cases currently going through the courts. This is not a movement limited to the odd few. Support for Peace Tax is growing and with the court case of the Peace Tax Seven in the UK on its way to the European Court of Human Rights, public awareness of this issue will soon hopefully be growing too!...

Other Questions

1. If the military is not effective in bringing about peace then why do NATO and the UN continue to send in military troops to stabilise conflict regions? Surely they would have noticed by now if this tactic is either useless or serves only to worsen the situation?

“...greater military intervention by the international community should not automatically be equated with rapid and durable solutions...once the United Nations intervenes militarily in a humanitarian emergency, as in Somalia, its actions can all too easily become part of the problem...”
(Save the Children, 1994⁴)

It is useful to note that not everyone agrees (as shown by the quote above) that military intervention always yields the most positive results. Mahatma Gandhi famously said:

“I object to violence because when it appears to do good , the good is only temporary; the evil it does is permanent”.

It is also worth noting that ‘stabilising conflict’ and ‘bringing about peace’ are not always the same thing. Stabilising conflict could be limited to simply trying to prevent the warring parties from killing each other whereas the bringing about of peace implies positive activity to resolve the dispute permanently.

However, it is not the purpose of this paper to evaluate the positive or negative results of military intervention because, first and foremost, irrespective of result, it is the military means which conscientious objectors reject. They would argue that real peace cannot be brought about by the military and that there are other possible non-violent approaches.

It is interesting to note that in the UN document, ‘*An Agenda for Peace*’, the term *Peace-keeping* is defined as the following:

“the deployment of a United Nations presence in the field, hitherto with the consent of all the parties concerned, normally involving United Nations military and/or police personnel and frequently civilians as well. Peace-keeping is a technique that expands the possibilities for both the prevention of conflict and the making of peace.”

⁴ Slim, H, Military Humanism and the new Peacekeeping: an Agenda for Peace?, The Journal of Humanitarian Assistance, <http://www.jha.ac/articles/a003.htm> (Posted 3 June 2000)

There is a definite military flavour to this definition and some critics⁵ have argued that there has been an erosion of the principle of minimum force and that UN missions have become increasingly physically aggressive since the end of the Cold War. Conscientious objectors would argue that it is this military flavour and the employment of arms in these missions to which they object.

2. **Once you get to the stage where a military response seems to be the only remaining course of action, how useful is it to then say ‘well you *should* have done x, y and z’? For example, if another World War threatened or another Kosovo presented itself, how moral is it to refuse to support the military on the grounds that this *could* have been prevented? Surely at this point you would have to support war?**

This is a fair point and ‘we should have done this or that earlier’ only goes so far. However, that is not to say that nothing can be achieved by reflecting on past action and refusing to support similar action in the future. By withholding tax for military purposes, conscientious objectors are making a personal decision to remove both physical and financial support for military activity. Of course, all people are free to change their minds but that is not an argument against the right to follow one’s conscience as it leads one to act in the present. It would seem odd to say that conscientious objectors should have to support all war on the off-chance that there may be some unique type of war in the future which may be justifiable by some as the lesser of two evils. Others are total pacifists and cannot support war in any circumstance. The Peace Tax campaign is about the right to act on one’s conscience whatever that may demand in difficult circumstances. “I honour those who, in loyalty to conscience, have gone out to fight⁶”

If attention is generally focused by society on preparing for military intervention and military responses to violent conflicts or crises, then there will never be a strong enough incentive to develop the alternatives and to do the things we should do when they need to be done to prevent conflicts becoming violent.

3. **What do you mean by ‘conscience’?**

This is a difficult question to answer but an important one. If the word ‘conscience’ is used in legislation, one can be forgiven for thinking that at some point, surely some legal mind defined what they meant by the

⁵ Regehr, E (1993) The Future of Peacekeeping, in The Changing Face of Peacekeeping, ed; Morrison, Canadian Institute of Strategic Studies, Toronto

⁶ Catchpole, Corder (Friends Ambulance Unit, WWI), Quaker Faith and Practice, 24.23

word? Unfortunately, you would be wrong. The complication is that the term has serious religious connotations as well as legal applications. There have of course been various attempts at a loose definition of conscience, both secular and religious. Some of these definitions are included below:

In Quaker Faith and Practice, having a conscience is described as, *“[being] bound by [God’s] just law in our hearts...if anything be commanded of us by the present authority, which is not according to equity, justice, and a good conscience towards God...we must in such cases obey God only and deny active obedience for conscience’ sake”*⁷

Catholics might view conscience in a similar way. In Vatican II *Gaudium et Spes*, conscience is defined thus:

“In the depths of his conscience, man detects a law which he does not impose upon himself, but which holds him to obedience. Always summoning him to love good and avoid evil, the voice of conscience when necessary speaks to his heart: do this, shun that...”

This idea of conscience as the ‘law of God’ is common to many religions, faiths and ways of being. In Sikhism for example, Guru Nanak said that the Will of God is imbedded in the core of human conscience and in Islam there is a definite sense that *“There should be no coercion in the matter of faith”*⁸. Hindus sometimes refer to conscience as “the knowing voice of the soul,” *antaryamin* (“inner guide”) or *dharmabuddhi* (“moral wisdom”) and Buddhists interpret it as the essential wisdom of the Buddha dormant in every human creature.

From a secular viewpoint on the other hand, the Cambridge Advanced Learner’s Dictionary defines conscience in terms of a feeling of guilt: *“the part of you that judges the morality of your own actions and makes you feel guilty about bad things that you have done or things you feel responsible for.”*

Merriam Webster’s Medical Dictionary⁹ departs even further from the idea of conscience as something of divine origin and defines it as: *“the part of the superego in psychoanalysis that transmits commands and admonitions to the ego.”*

Legally speaking, implying that conscience is to somehow be ‘of God,’ implying sovereignty above the State, is problematic. Equally, as

⁷ Burrough, Edward (1661), Quaker Faith and Practice, 23.86

⁸ The Holy Qur’an, 2:256

⁹ conscience. (n.d.). Merriam-Webster’s Medical Dictionary, from Dictionary.com website: <http://dictionary.reference.com/browse/conscience>

conscience is something defined by the individual, reflecting subjective concepts, this twofold complication could seem to pose multiple legal problems if there is no objective basis/definition for what conscience *is*. In her article, *Individual Conscience and the Law*, Laura Underkuffler¹⁰ argues that there are two important ways to view conscience; as something *interposed between* the individual and the state or as something to be *protected from* the state. She argues that if the first sense is adopted then, although the diversity of individual beliefs might be lost, having an objective definition for conscience would result in no real 'loss to law.' However, if conscience is seen as something to be protected, then having an objective definition may well result in such a 'loss'. She explains that conscience is a very rare instance in the law where individual responsibility to define principles and adhere to them is recognized. She agrees that the notion of individually rather than objectively defined conscience is one of our few hopes and few protections against the possibility of governmental tyranny. She quotes Isaac Backus who said:

"The free exercises of private judgement, and the unalienable rights of conscience, are of too high a rank and dignity to be submitted to the decrees of councils".

So, it can be seen that when viewed from either a religious or a legal standpoint, conscience is not something that can be easily defined. The definitions offered here are hugely varying and often quite vague. However, it is generally understood that this is something of huge moral importance to the individual. Moreover, it is formally recognized: freedom of conscience is guaranteed in Article 9 of the European Convention of Human Rights and also in Article 18 of the Universal Declaration of Human Rights. It is recognized even without a formal definition. Indeed, as we have seen, some argue that it is actually *better* for law that there is no definition.

Historically, conscience has often been used as a basis for bringing about changes in the context of social values. Slavery is a good example of a case where a small group of people came together to campaign against a widely accepted and legal practice which they considered an affront to their consciences. Similar changes also took place with regards to corporal punishment and the death penalty when often quite small groups of individuals spoke up against these practices on grounds of conscience.

¹⁰ Underkuffler, Laura S, (1992) *Individual Conscience and the Law* , De Paul Law Review 42:93-99 ([http://eprints.law.duke.edu/archive/00000997/01/42_DePaul_L_Rev_93_\(1992-1993\).pdf](http://eprints.law.duke.edu/archive/00000997/01/42_DePaul_L_Rev_93_(1992-1993).pdf))

To sum up then; although it is perhaps deeply frustrating not to have a definition of conscience, particularly when trying to argue a case for something like Peace Tax, it is important to remember that this is a formally recognized human right. No one is trying to re-argue the case that it should be one. It is. What is also recognized is that there is a right to object to physical military service on the basis of conscience. The only question that needs to be posed is this: Why can I conscientiously object to physically serving in the military myself but I cannot currently conscientiously object to paying someone else to do it for me?