



A Peace Tax Resolution

Presenting a Resolution to the
Council of Europe



Peace Tax Resolution

The Assembly

Having regard to Article 9 of the European Convention on Human Rights which binds member States to respect the individual freedom of conscience and religion.

Declares

A. Basic Principles



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A. Basic principles

1. Persons who, for reasons of conscience or profound conviction arising from religious, ethical, moral, humanitarian, philosophical or similar motives, refuse to perform armed service shall enjoy a personal right to be released from their obligation to contribute to military spending through taxation.
2. This right shall be regarded as deriving logically from the fundamental rights of the individual in democratic Rule of Law States which are guaranteed in Article 9 of the European Convention on Human Rights.



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B. Procedure

1. All persons liable to pay taxes have the right to register as conscientious objectors with their local authorities.
2. The authorities shall notify all persons liable to pay taxes about the right in paragraph 1.



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3. Where the decision regarding the recognition of the right of conscientious objection is taken in the first instance by an administrative authority, the decision-taking body shall be entirely separate from the military authorities, and its composition shall guarantee maximum independence and impartiality. It is advisable that the existing decision making body on conscientious objection to military service also fulfils this duty.



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4. Where the decision regarding the recognition of the right of conscientious objection to military taxation is taken in the first instance by an administrative authority, its decision shall be subject to control by at least one other administrative body, composed likewise in the manner prescribed above, and subsequently to the control of at least one independent body. This shall be the existing decision making body in the area of conscientious objection to military service.