



## The Logic of Extending the Right to Conscientious Objection to Taxation

### 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

### Participation in Military Activity

The right to conscientious objection to military service, a right well established in international law and in particular in the context of the European Convention of Human Rights (see Briefing Paper 2 in this series), essentially acknowledges that people who for reasons of conscience or profound conviction arising from religious, ethical, moral, humanitarian, philosophical or similar motives have an objection to participating in military activity, are entitled to have this objection respected by their government.

The next question is: **what does participation in military activity mean in the context of 21<sup>st</sup> century European societies?**

In the past, participation in military activity was seen as serving in the armed forces. This concept stems from a period when large armed forces were fighting territorial wars with relatively low technology. The major investment in the armed forces was in personnel and for that matter in personnel who could undertake their tasks with limited training and on a relatively short term basis. This was and is the basis for armed forces made up at least to some extent of young male conscripts.

Conscientious objection to military service came about from the profound conviction arising from religious, ethical, moral, humanitarian, philosophical or similar motives of such conscripts and potential conscripts who objected to this form of participation in military activity.

At the end of 2004, there remains conscription in 29 of the 46 Member States of the Council of Europe<sup>1</sup>. The right to conscientious objection to military service is therefore still an important issue. The fact that even in this area the legal position for conscientious objectors in some of these countries is far from ideal and falls short of the relevant resolutions of the Council of Europe is a matter of concern. It is the subject of a separate report published by

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<sup>1</sup> Though it will end in Slovenia in 2005 bringing the number to 28.

the Quaker Council for European Affairs and can be accessed on our website from the Spring of 2005 onwards. But it is not the subject of this briefing paper.

### **How has the situation changed in the early 21<sup>st</sup> century?**

The world is a different place in the early 21<sup>st</sup> century. Significant changes have occurred in the way the military conducts its activities. The fact that of the 46 Member States of the Council of Europe, 17 no longer have conscription reflects this. One reason for this change is that armed forces now rely more heavily on high technology hardware and highly trained professional personnel to use that technology effectively. The need for large numbers of conscripts serving for only relatively short periods of time is no longer as prevalent. As a result fewer people are called upon to participate in military activity through personal conscripted service.

But smaller, highly professionalized and technologically equipped armed forces do not come cheap. They have to be paid for, and as with all armed forces, the citizens of all the Member States of the Council of Europe pay for these. The amount they contribute will depend on their earnings and on the detailed requirements for funding established by their respective government. But it is quite clear: all of us who have taxable income contribute to military expenditures by our governments.

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.

It seems clear that there is a reasonable argument to suggest that payment - and payment on the scale of a considerable proportion of direct taxes for life - constitutes participation in the military activity paid for.

### **Consequences for the application of Article 9 of the European Convention on Human Rights**

On the basis that the original resolution of 1967 (Resolution 337) accepted that Article 9 applies to the issue of military service (see above) then it would appear a logical consequence that if the general form of participation in military activities for most citizens is now more of a financial nature (rather than personal service in the armed forces), then Article 9 of the Convention should similarly apply to the obligation imposed by the state on its citizens to participate in military activity in this way.

This is the basis for the Resolution proposed by QCEA to extend the application of Article 9 expressly to the issue of taxation for military purposes.

The text of the proposed resolution is available on our website at ([www.quaker.org/qcea/peacetax](http://www.quaker.org/qcea/peacetax)) in both English and French along with detailed explanations of each part of the resolution.

### **Next Steps**

QCEA has presented the proposed resolution to the Human Rights Grouping of the International NGOs with participatory status at the Council of Europe on 26 January 2005.

There, it was agreed that a full debate on the proposed resolution will take place at the meeting of this group in April 2005.

The purpose of taking the proposed resolution to this forum is to gain their agreement to ask the Parliamentary Assembly and the Council of Ministers of the Council of Europe to consider the issue and to adopt the proposed resolution.

If we are successful in this, then, once the proposed Resolution is adopted, Member States would be asked by the Council of Europe to put in place the necessary arrangements to ensure that citizens can exercise this right effectively and that they are informed of this right and how to exercise it.