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[pic - Witney]

war tax resisters in court

War Resisters International along with two individual war tax resisters, Dr Mercy Heatley and Gill Westcott, were taken to court by the Inland Revenue over the summer.

Dr Heatley, a retired doctor from Oxfordshire, is withholding the military portion of her taxes as a protest against the ongoing sanctions on Iraq and the threat of further military action. Dr Heatley's husband Norman was instrumental in facilitating the mass production of penicillin during the Second World War and she is now diverting her taxes to a charity which delivers medicine to the children of Iraq.

On 17 September, Dr Heatley was called to Court. Over 40 supporters and representatives of the press crowded into Witney Magistrates' Court to hear the case. Despite the law stating that the only evidence permissible in a case of non-payment of taxes is the Inland Revenue's statement that the taxes have not been paid, Dr Heatley was allowed to make a short statement. She outlined her position as a doctor trained to save life, her moral objection to paying for war, the injustice of sanctions and the illegitimacy of further military action against Iraq. Thomas John Thomas, speaking for the Inland Revenue, had obviously been briefed from out of date materials as his response included arguments that were dropped from Treasury and Inland Revenue official responses months or years ago, such as the "floodgates" argument. But this was never going to develop into a legal debate, as the law is clear that the magistrates have no discretion in cases such as these. If the Inland Revenue state that taxes are due, the magistrates must issue an order for payment – and so they did.

Dr Heatley left the court and carried on with the series of media interviews she had started before the hearing and appeared on the ITV evening news that evening, having already appeared on the BBC evening news in the run up to the case. The case was front page news in the local press and received several mentions in the national press. Dr Heatley is continuing to refuse payment to the Inland Revenue, despite the court order.

War Resister's International, which is refusing to co-operate with the collection of war taxes on behalf of its employees, was also called to court in September. In order to make a stand, without tying up valuable campaigning time and resources in legal proceedings, the WRI executive decided not to send the military portion of taxes with their quarterly payment, but also not to prevent the Inland Revenue collecting them if they turned up in person. At 2pm on 11 September, as the remembrance service for the victims of last year's attacks took place in St Paul's Cathedral, representatives of WRI were only yards away in the City of London Magistrates' Court. Irony turned to farce as the Inland Revenue informed WRI that the only reason for the adjournment hearing was because of the Revenue's failure to make contact by telephone. A date was arranged for an Inland Revenue collector to call and the disputed taxes have now been collected. WRI are continuing their policy of non-co-operation with collection.

Back in June, Gill Westcott from North Devon was taken to court for withholding 10% of her taxes as she could not pay for the bombing of civilians in Iraq. A month later the bailiff collected the war taxes, left in an envelope on the mantelpiece, despite his personal agreement that bombing civilians in Iraq was unacceptable.

campaigns news

party conferences

Peace Exchange, the alternative social event held on the fringes of the Labour Party Conference, was a success for another year running. The event, organised in collaboration with nine other peace organisations, was addressed by Tony Benn, Alan Simpson MP, Jeremy Corbyn MP, Carol Naughton (Chair of CND) and Guardian journalist Gary Younge. In between salsa dancing instruction and wonderful Latin American music, the speakers focussed attention on the illegitimacy of an attack on Iraq and the risks the whole world faces if a precedent is set for pre-emptive action. The need for weapons inspections and disarmament, not only in Iraq but also in other countries possessing weapons of mass destruction (UK, USA, Israel etc.), was also stressed.

At the conference itself, as the threat of war was at the forefront of everyone's minds there was a high level of interest in the work of **conscience** amongst delegates. **conscience** literature was widely distributed and many people visited the stall to find further information (thanks to our volunteers for their assistance with this).

The Liberal Democrat Conference was also attended by a **conscience** representative, furthering our contacts with a party which appears to be thoroughly in the anti-war camp, and hopefully extending our support in parliament.

- If you would like to help **conscience** in its parliamentary work you can add your name to the list of **conscience** lobbyists around the country. By writing to your MP/MEP (MSP in Scotland, AM in Wales), in coordination with other **conscience** members, you will help ensure **conscience** has a voice in every constituency in the UK. Contact Oliver in the **conscience** office for more details and to become a lobbyist.

join us on "tax day"

conscience is planning a media-focused action with the possible addition of some nonviolent civil disobedience in central London to mark "tax day" – the 31 January deadline for returning self-assessment tax forms to the Inland Revenue. It will be an opportunity to come together and publicly express our opposition to paying for war and preparations for war. Initial plans are based on a symbolic refusal to comply with the collection of war taxes, but will not be limited to those who are part of the self-assessment scheme.

If you are interested in either form of action (or both) and would be available for an event during the day on Friday 31 January, please contact the office as soon as possible. The views of participants will determine the final form of the action.

members news

war tax resistance in Hampstead

Thirty-five people gathered in Hampstead Friends Meeting House on a Saturday in late July to discuss war tax resistance. After a wide-ranging and thought-provoking introduction by Canon Paul Oestreicher, the meeting discussed the issue from two angles. The first panel discussion focused on individual's attempts to resist or divert the military portion of their taxes, while the second looked at organisations who had withheld taxes on behalf of their employees.

All three sessions stimulated plenty of debate and raised new ideas for working with war tax resisters in pursuing our goal of a change in the law to recognise the rights of conscientious objectors to taxation for military purposes. As war with Iraq looms ever closer it seems certain that more people will find themselves forced to choose between obeying their conscience and obeying the law. The discussions of the day will help us in our support of these modern-day conscientious objectors.

could you be Treasurer?

At the end of the year we will say goodbye to our Treasurer, Gerlad Drewett and the search for a new Treasurer has already begun. It is not an onerous task – the Treasurer is responsible for planning and oversight, working closely with our finance contractor, who does the day-to-day bookkeeping.

If you are interested in finding out more about the role of the Treasurer, please contact Jon in the office.

thank you

Thank you to all those members who responded to our summer appeal for funds to help us support war tax resisters. The appeal has raised over £2,000 to date and as you will see from the cover story, it turned out to be very timely.

If you have previously opted out of appeals, but would now like to receive them again, please contact Jon in the office.

diary

11 November

Remembrance Day

Get your white poppies from the PPU (see enclosed leaflet).

14 -19 November

Trident Ploughshares International Disarmament Camp, Devonport

For more information and a briefing pack: t 08454 588363 e
Devonport@tridentploughshares.org w www.tridentploughshares.org

In the event of an attack on Iraq

London Region CND will be holding a vigil on Whitehall, opposite Downing Street from 6.30pm. Contact David Polden 020 7607 2302

Christian CND will hold a vigil on the steps of St Martin-in-the-Fields, Trafalgar Square from midday on the day bombing commences, then will join CND in Whitehall at 6.30pm.

A vigil will be held on the steps of the Old Coventry Cathedral 6-7pm.

contact Network for Peace for latest details of events in your area.

t 020 7278 3267

e nfp@gn.apc.org

31 October

Don't Attack Iraq Day of Protest

Events in towns and cities around the country, co-ordinated by the Stop the War coalition.

t 020 7053 2155/6

[e office@stopwar.org.uk](mailto:office@stopwar.org.uk)

[w www.stopwar.org.uk](http://www.stopwar.org.uk)

more diary dates at www.networkforpeace.org.uk/events.htm

centrepeace

International conf report [plus pics]

On a late summer evening in a beautifully restored church in east Berlin, Paul Oestreicher delivered the opening address of the 9th International Conference on War Tax Resistance and Peace Tax Campaigns. As he had done six weeks previously at the **conscience** annual event, Paul Oestreicher challenged those present to think of their issue in a broader context.

He set the objectives of conscientious objectors to military taxation within the wider goal of a more peaceful world, outlining his view that achieving recognition for the rights of COs in the modern setting would be symbolic of a change in thinking about issues of conflict. Our ultimate goal is not just to ease the conscience of those COs, but to change the way governments react to violent conflict. He argued that the military had a role to play and that recognition of this was necessary in order for COs to advance their cause. Stressing the need for the support of a significant minority of voters and the necessity of working as an international network, he reminded us that both gradualists and radicals, confronters and diplomats, lawbreakers and lawkeepers all have a role in this movement. All these can, and must, work together in solidarity for a cause which is not an end in itself, but a part of the attempt to create a more just a peaceful world.

After relocating to the conference centre in Hirschluch, the weekend continued with a discussion of Paul Oestreicher's speech and a panel session on alternatives to military intervention, addressed by civil servant from the German Ministry for Development Co-operation, a member of the Forum for a Civilian Peace Service (Forum ZFD), and a Green member of parliament. Combined with a post-conference session at the Foreign Office, this gave a good overview of how far Germany is ahead of the UK in this area. Since the election of the Social Democratic / Green coalition government in 1998, millions of Euros have been spent on non-military security by the Foreign Office, the Ministry for Development Co-operation and the network of non-governmental organisations which make up Forum ZFD.

Germany has a Civilian Peace Service run by the Ministry for Development Co-operation and Forum ZFD which runs more than 20 projects in the former Yugoslavia, Palestine and Cyprus. In addition to this there is a unit in the Foreign Office which maintains a roster of 1,500 personnel who are available to be seconded to the UN or OSCE (Organisation for Security and Co-operation in Europe). Earlier this year the Centre for International Peace Missions was set up to train civilian personnel and to develop both the theory and practice of conflict prevention.

Whilst these programmes are impressive (similar programmes are only exist as pilot projects in the UK), those running them are very conscious of their limits. The training and deployment programmes are in their infancy and the numbers of trained personnel are very small. Neither the Foreign Office nor the Department of Development Co-operation has the personnel to deploy in zones of ongoing conflict, concentrating instead on pre- and post-conflict work, which brings us back to Paul Oestreicher's reminder that military may have a role to play for some time yet.

There are no easy answers to the difficult questions faced by conscientious objectors – there is no government committed to a pacifist security policy and even if there were, getting from here to there is a long, slow journey – what compromises might be necessary in the meantime? But the German example is an inspiration to all working for peace, as it is starting to provide practical answers to the question “what would you do instead?”

Between the plenary sessions the conference broke up into smaller workshops to discuss matters ranging from the practical – forms of tax refusal, lobbying national legislatures, fundraising for CPTI and national campaigns, working at the UN – to the more philosophical and theological – the meaning and purpose of taxes in biblical witness, conscience and the *ultima ratio*, the problem of freedom of conscience in a possible European constitution.

On Saturday afternoon the conference took on its parallel role as the fifth General Assembly of Conscience & Peace Tax International (CPTI), receiving reports from the board and electing the board members for the next four years. Christa Voigt of the German Peace Tax Network stood down and was replaced by Hannelore Morgenstern. Bart Horeman from Euros for Peace was elected for the first time and the remaining board members were re-elected. It was decided to collate information about legal proceedings regarding war tax resistance around the world in order to present a summary as part of CPTI's annual report to the UN Human Rights Commission. CPTI's new representative in Geneva, Derek Brett, and Rosa Packard, a representative in New York, emphasised the importance of cases involving real people suffering because of their conscience to back up the theoretical and legal arguments that are being made.

The conference decided that for the next two years it would adopt the work of CPTI as its international project. War tax resisters are encouraged to consider this as a destination for their diverted taxes.

The conference ended as it had begun, in another beautifully restored Berlin church, but rather than a political speech, conference-goers were invited to “Live Peace, Shape Peace” in a service of inter-faith prayers.

The 10th international conference will be held in Brussels from 9-11 July 2004.

meeting with MPs

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[Xmas cards ad]

review

Jon Nott reviews War Plan Iraq – 10 Reasons why we shouldn't launch another war against Iraq, by Milan Rai

Launched within weeks of one another, the contrast between the Government's infamous dossier on Iraq's weapons of mass destruction and Milan Rai's War Plan Iraq could hardly be greater. Whilst the dossier leaves out key facts and relies on allegations, War Plan Iraq is well-researched, well-argued and utterly convincing.

The first thing to strike you about the book is the huge density of facts – for those who doubt the veracity of Rai's arguments, there are 20 pages of references, backing up every quote, statistic or statement. But this is no dry academic tone, the author's passion for peace and for an end to the suffering of the people of Iraq makes this a real page-turner.

The background information, outlining how the US abused and then forced the withdrawal of weapons inspectors when they were months from confirming the complete dismantling of Iraq's capability to produce weapons of mass destruction reads like a spy thriller – if only it were fiction. Sadly it is clear that the US and UK governments see the return of inspectors as a "nightmare scenario" which would remove any shred of credibility from their war plans.

Rai also gives the lie to claims that the US administration is in favour of regime change in Baghdad. Firstly he details the US betrayal of Iraqi opposition groups when they rose against Saddam Hussein in the aftermath of the 1991 war, then he sets out clear evidence that current US policy is to replace Saddam with another dictator, leaving the repressive infrastructure in place.

In one of the most important sections of the book, Rai sets out the successes of the UNSCOM inspection regime from 1991 to 1998 and argues convincingly that not only is inspection an option, but that it is the only realistic option for anyone serious about removing the threat of Iraq developing weapons of mass destruction.

Another key section is the chapter outlining the 10 reasons not to launch another war against Iraq, which it is worth listing here: There is no evidence that Iraq has weapons of mass destruction; there is no link between Iraq and the events of 11 September 2001; US plans are not to replace Saddam's regime with a democracy, but rather with another dictator; a new war is almost certain to trigger a new humanitarian disaster; war would endanger the Kurdish "safe haven" in northern Iraq; war would be illegal under many different areas of international law; States neighbouring Iraq are concerned that a US-led attack would do more damage to regional stability than allowing Saddam to remain in power; US and British Generals oppose the war; public opinion is against war and finally, the effects of war on oil prices could easily trigger a world recession. Each of these reasons is argued with same attention to detail that one finds throughout the book.

Bracketing the main sections of the book are reflections from relatives of victims of the 11 September attacks, a chapter by Noam Chomsky entitled Terror and Just Response and a summary of the damage caused to the civilian population of Iraq by the sanctions regime which has been in place since the end of the 1991 war.

This book is an excellent resource, made very easy to use by a detailed contents and two indexes. But in the final analysis this is not a piece of academic research – it is a call to action. If you are concerned about the threat of war, this book is vital reading and there is already one update available on the linked website www.justicenotvengeance.org which includes a detailed critique of the Government's dossier alongside various opportunities to take action to prevent a war.