



Conscience and Peace Tax International

For the right to pay taxes for peace, not for war

NGO in Special Consultative Status with the Economic and Social Council of the UN

International non-profit organization

Company Number 8514742

Office address • c/o Conscience UK • Archway Resource Centre

www.cpti.ws

1b Waterlow Road • London N19 5NJ • United Kingdom

e-✉: cpti@cpti.ws

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Right to Peace, Life and Conscience

Setting up of a Peace Fund

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“From the politics of paying for war to the politics of offering peace”

Conscience and Peace Tax International | Christophe Barbey | Main representative in Geneva
C/° Center John Knox, 27, ch. des Crêts-de-Pregny, CH-1218 Grand-Saconnex, Geneva, Switzerland
+41 79 524 35 74 | cb@apred.ch

Introduction

The aim of Conscience and Peace Tax International (CPTI) is to allow people to pay their tax money into peace funds dedicated to non-military peacebuilding activities instead of into military budgets, and to obtain full recognition of the right to conscientious objection to paying for armaments, war preparation and war conduct through taxes.

CPTI was founded in 1994 and has ECOSOC special consultative status since 1999.

Our mission arises from the deep affront made to our consciences by the fact that people are obliged to participate in war as combatants, civilian victims and through taxation. We are moved by this common sense proposition: our taxes should be used to abolish war, not to promote or sustain it. The ethical principle of freedom of conscience, a moral imperative governing the behaviour of all individuals is central to the objectives and the work of CPTI. We are deeply concerned by the fact that our taxes could be or are used to kill people, making us if we do not contest it accomplices to infringements on the rights to life, to peace and freedom of conscience, thus acting contrarily to the duty vested in all to respect life, to enhance it, to see it blossom and last in peace, universally.

The very idea of war, as it happens or as it is deemed possible by war preparations of all sorts inflicts a spirit of conflictuality, of violence and destruction over humanity and thus hinders the good nature of the human being, threatening dignity and the achievements of our civilisation so far, while the solutions needed for peace to prevail and to overcome war do, in our humble opinion, fully exist yet need recognition, integration in public policies and accurate funding.

From education to prevention, through local peaceful settlement of disputes, passing through prevention and sustaining peace, there are many ways to improve and implement peace, to report on its progress and they are still largely unused.

This submission focuses on only one: setting up a peace fund¹.

The right to peace

Dignity is present in all human rights, life precedes them all and peace is linking them all.

Peace also interlinks, is needed to link the individual person with all social and political groups and institutions and reciprocally to link institutions and all social groups among themselves as with all individuals.

Conscience and peace tax international attaches a special importance to the *human right to peace* as human rights can only progress and be coordinated, be reciprocally fulfilled in a peaceful environment².

Furthermore, peace and peaceful methods provide important means, fundamental methods needed to solve conflicts (including between competing human rights) without aggravating them and as may be to the advantage of all persons concerned, in a constructive or reconstructive manner. Conflicts solved peacefully make it easier to alleviate feelings with respect, to draw lessons learned from difficult situations and to design policies for future prevention and overcoming.

The links between *human rights and peace* are progressively being developed³ and the Declaration on the human right to peace has been adopted by the UN's General assembly in 2016⁴.

We sincerely regret that Belgium voted against it. Nevertheless the time for its implementation has now come⁵.

The peace fund

Paying for war and war preparation should never be mandatory.

Money for peace is too often direly missing. Therefore CPTI advocates for the setting up of dedicated peace funds, which should never be used for any military activities and preferably be used for peacebuilding and prevention, rather than for reconstruction.

The system could be rather simple to implement, with a “tick box” on the taxation form allowing for a certain amount of money to go to the peace fund. In countries where there is a military budget, the amount paid the person choosing this option should be equivalent to the percentage of the military budget in the complete budget⁶.

Therefore and under the rights to peace, life and freedom of conscience, we warmly recommend to Belgium, the setting up a special peace fund, within the tax system, to allow individuals and corporations to dedicate funds, a legitimate part of their taxation, directly and exclusively to the uncompromised promotion, enhancement, establishment and achievement of peace, locally as worldwide; achievement of peace as required by the preamble, the principles and the aims of the United Nations Charter.

The peace fund campaign in Belgium

In December 2013, the Belgium Court of Cassation ruled against the case of Jan Hellebaut, conscientious objector to the fiscal military service. The Court followed the reasoning of the Court of Appeal in Brussels, which stated that it did not have jurisdiction.

This put an end to the legal path in Belgium that Jan Hellebaut has followed together with VRAK - Aktie Vredesbelasting (Action Peace Tax) during the last 15 years (1998-2013).

The judges' reasoning was simple: anything that has to do with taxes and the use of tax money is for the Parliament, as the parliament has constitutional power to decide the destination of tax money, the judiciary should not intervene.

However, we (J. Hellebaut and VRAK) did not request a ruling from the judiciary on the destination of the tax money. What we did ask to the Court and the judges was to check whether the tax legislation was in accordance with international human rights treaty law. The Courts of Appeal does have this task.

The International Covenant on Civil and Political Human Rights (CCPR) and the European Convention on Human Rights (ECHR), to which Belgium is party are legally valid. From a legal point of view, treaty law takes precedence over national law. Belgium has the obligation to bring all its laws into line with the ECHR and CCPR. Freedom of conscience is recognized in both treaties. Yet the Belgian State does not provide to for conscientious objectors and other civilians refusing to pay for war a civil alternative to the tax money that currently goes to the army.

Neither the Court of Appeal, nor did the Court of Cassation consider it necessary to verify whether or not taxation for the army is in accordance with the right to freedom of conscience.

Because there wasn't enough political will in parliament to meet the complaints of conscientious objectors against the military use of their taxes, Jan Hellebaut and VRAK have taken legal action to their rights protected. A positive judgment by the judiciary would have increased the pressure on parliament to amend the tax legislation (Income Tax Code, Income Tax Code) and other conscientious objectors to military service, as well as other civilians concerned could've invoke that judgment.

In those 15 years (and the years before in the case of Bob De Baecke) no ruling has been made on whether Belgian tax law violates the right to conscientious objection. We had hoped that our

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conscientious objection would be recognized so that our tax money could henceforth go to non-military activities. The verdict of Cassation is disappointing news for us and especially for the victims of war and violence. This lawsuit has made many people think about it because it has been extensively covered in the media: newspapers, radio, TV and magazines.

Brief history of this court case by Jan Hellebaut:

1999: Rejection of the notice of objection by the Director of Taxation (tax year 1998, income 1997)

2002: First Instance: the judge declares that he has no jurisdiction.

2003: Antwerp Court of Appeal: judge declares the appeal inadmissible.

2006: Court of Cassation: the judgment of the Court of Appeal is broken.

2010: Brussels Court of Appeal: First Instance judgment is amended, yet court has "no jurisdiction"

2013: Court of Cassation: follows the reasoning of the Court of Appeal in Brussels.

To our knowledge, the case was brought to the European Court of Human Rights, to no avail either.

*Welcoming the delegation of Belgium to Geneva,
The city of Peace
we wish to them and to all the people of the country
a constructive, enhancing and fulfilling
Universal Periodic Review.
May peace bring us happiness,
Sustain our future and give full dignity
To our institutions and our civilization,
To the people of the world and of
Belgium.*

¹ For a somewhat more comprehensive approach of peace implementation means, see the joint submission made with the Center for Global non-killing (CGNK) at this same session 38th session for the UPR of Mozambique.

² Universal Declaration of Human Rights, article 28: "Everyone is entitled to a social and international order in which the rights and freedoms set forth in this Declaration can be fully realized".

³ See 3rd meeting of the 34th session of the Human Rights Council on mainstreaming human rights on the contribution of human rights to peacebuilding, but also resolutions 2250 on youth and peace of the Security Council, the common resolution of the General Assembly and the Security Council (2282) on Sustaining peace. Or the 13th of June 2016 appeal by Switzerland and 70 States, <https://www.admin.ch/gov/en/start/documentation/media-releases.msg-id-62152.html>. Or the Declaration on the Right to Peace: <http://www.undocs.org/A/RES/71/189>

⁴ <http://www.undocs.org/A/RES/71/189>

⁵ They are possibilities described here: http://ap.ohchr.org/documents/dpage_e.aspx?si=A/HRC/39/31

We add peaceful settlement of disputes for internal disputes as for international ones.

⁶ Such a ticking system exists as an example in many Swiss Cantons when the canton also collects taxes for the church so people from recognized religions can or from other religious background or absence of background can either pay or not fir their congregation.