



**The United Church
of Canada
General Council**

GC31 Conscientious Objection to War and Tax Redirection (1986C551)

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Report

Since the early 1980s the world has witnessed a rapid rise in arms spending and in military activity in many countries of the world. Because of trading links and foreign investment, countries like Canada have been inadvertently drawn into the current boom in the arms race, led in the west by the United States.

At the same time, changing military technology has reduced the number of people involved directly in military activity and shifted the focus to expensive equipment. Therefore, even countries that lack conscription such as Canada, have been drawn into the new phase of the arms build-up through their participation in the production of spare parts and components for major weapons systems of their allies. Because of the universal nature of our taxation system all Canadians who pay taxes are required to contribute to funding the arms build-up, whether or not they wish to.

The growth of the international peace movement, and the churches' participation in it, has paralleled the growth of the arms build-up in the 1980s. In line with their communities in such bodies as the Vancouver Assembly of the World Council of Churches, churches have become increasingly active on the question of conscientious objection to war, as it affects both the service of individuals who are conscripted, and the taxes of individuals who are required to pay for war preparation. Churches in eastern and western Europe, in parts of the Third World, and in the United States have lobbied hard to protect the right of conscientious objection of individuals. In East Germany, the church counsels young people about alternative service and works to protect conscientious objectors to war from reprisals in their later careers. In the United States, such draft counselling has been a long-standing tradition.

The same sort of work goes on in South Africa and many other countries where conscription exists.

The United Church of Canada has pressed the question of conscientious objection to war with the Canadian delegation to such bodies as the United Nations Commission on Human Rights and to gathering falling under the Conference on Security and Cooperation in Europe (Helsinki). This has largely been a support to partner churches who are dealing with the issue because of direct conscription of their young people. Because the issue is related to the issue of freedom of thought, conscience and religion, it has been of some interest to the Canadian government as well.

The Canadian government took the lead in securing the passage of the UN "Declaration on Freedom of Thought, Conscience and Religion." This Declaration reflects the concern of the international community to protect minorities, including minority religious groups such as Mennonites, Quakers, Doukhobors, Jehovah's Witnesses and others whose conscientious objection to war would make them vulnerable within their country.

The UN Covenants on Human Rights guarantee freedom of thought, conscience and religion and are legally binding on Canada because of the agreement of the federal and provincial governments to ratify those covenants. Therefore, the Canadian government is under obligation to revise existing legislation to ensure that rights agreed to are actually available to Canadian citizens. Canada does not have conscription. Thus, technically, pacifists and conscientious objectors to war do not have their rights to freedom of conscience and religion limited during peacetime. However, the principle of conscientious objection to war is violated through the provisions of the taxation system, in that individuals do not have the right to exercise freedom of conscience through redirection of the military portion of their taxes within the federal budget to non-military uses.

The current taxation system requires that employers collect taxes from the vast majority of Canadians; (some 85 per cent have taxes deducted at source). An employer who allows an employee to withhold taxes or to attempt to redirect taxes is subject to heavy fines. Therefore the employer is required to deny the right to conscientious objection to war to those employees who wish to exercise it.

The United Church of Canada has always supported a unified tax system and has refused to support efforts aimed at withholding tax from the federal government or provincial governments. Therefore, the resolution that follows calls on the federal government to provide a legal check-off system, whereby employees could indicate their desire to exercise

their right to conscientious objection to war. The appropriate proportion of that taxpayer's taxes would be redirected within the federal budget to civilian purposes, such as overseas development assistance.

This resolution does not call for redirection of all monies remotely connected with military activity. The United Church has a long history of calling for increased government spending on international peacemaking and peace-keeping activity. If anything, we would want to see that part of the federal budget increased. This resolution focuses on the federal and provincial subsidies that go to assist companies in competing for contracts to supply spare parts and components of offensive military goods and repression technology and on funds allocated to the Defence Industry Productivity Programme, which assists companies wishing to convert from civilian to military production.

The amount would need to be calculated on an annual basis by the appropriate government body, as it will fluctuate with the level of military spending in countries with which Canada trades. A symbolic figure of 50 per cent of military spending would be advisable until such time as the federal government reveals the actual figure.

It should be noted that this resolution distinguishes between equipment used by a country to patrol its coastline, air space and land in order to ensure that its territory cannot be used by one power to attack another (often called defensive defence as opposed to offensive weapons). It also refers to repression technology, which is equipment that is known to be used by certain governments to torture their own citizens or to reinforce a security apparatus that violates the fundamental rights of citizens. Such equipment often has both civilian and military uses, but the UN Commission on Human Rights maintains a list of such equipment, based on its review of the actual practice of human rights violator governments. It includes equipment such as shock batons, handguns sold to the security forces of a country with a bad human rights record, computers sold to the security forces of a country such as South Africa, et cetera.

Finally, this issue appears to be of little consequence compared to the magnitude of the problems posed by the arms race. However, the principle it embodies is the priority of international agreements over domestic legislation. Establishing this principle in their own countries is a major priority for many churches. If states are not pressed to keep the word they have given in international arenas, the chances for binding security agreements that produce trust and confidence are slim.

Conscientious Objection to War and Tax Redirection

WHEREAS the Charter of the United Nations declares that, "...everyone has the right to freedom of thought, conscience, and religion..." (article 18);

WHEREAS the International Covenant on Civil and Political Rights of the UN Charter obliges states "...take the necessary steps to adopt such legislative or other measures as may be necessary to give effect to the rights recognized in the present Covenant..." (article 2.2);

WHEREAS the right to conscientious objection to war is a component of the right to freedom of thought, conscience and religion in order that people who are conscientious objectors to war on religious or humanist grounds may be able to practise their beliefs;

WHEREAS the development of nuclear first-strike capability eliminate the distinction between "war" and "preparation for war";

WHEREAS the government of Canada has ratified the Charter and the Covenant on Civil and Political Rights, thus committing itself to be bound by them under international law;

WHEREAS the Canadian Charter of Rights and Freedoms declares that, "...Everyone has the following fundamental freedoms: (a) freedom of conscience and religion;..." (Section 2);

WHEREAS Canada's involvement in international security arrangements, resting on the nuclear strategies of the United States, requires the use of public funds for purposes inconsistent with Canada's declared foreign policy objectives;

WHEREAS the taxation system within Canada requires the majority of citizens to help fund this security system, regardless of their personal conscience;

WHEREAS the current taxation regulations require employers to deny the right of freedom of conscience to those employees are who conscientious objectors to war:

THEREFORE BE IT RESOLVED that the 31st General Council:

1. AFFIRM the right of freedom of thought, conscience and religions including the right of conscientious objection to war; and
2. REQUEST the Secretary of the Division of Finance, in consultation with the Division of Mission in Canada, to:

- a. Press the federal government to adopt legislation that will give effect to the expression of the right of freedom of thought, conscience and religion to all Canadian citizens through establishment of a legal Peace Tax Fund to which citizens would have the legal option of redirecting the portion of their taxes that would go into the production of and trade in offensive military goods and repression technology; and
 - b. Press the federal government for a change in tax legislation to allow employers to extend to their employees the right to freedom of thought, conscience and religion through tax redirection at point of payment; and
3. FORWARD notice of this action to the appropriate bodies of other churches which would appreciate this encouragement for their struggle to implement the right to conscientious objection to war in their own countries.

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