

Mr Chairman.

Conscience and Peace Tax International works for the recognition of a right to conscientious objection to military taxation no less than to military service.

The report of the Office of the High Commissioner on their “compilation and analysis of best practice with regard to the right of everyone to have conscientious objection to military service” (E/CN.4/2004/55), is before this session of the Commission.

Our organisation submitted details of the best practices in accommodating conscientious objection to military taxation which we could find, but our evidence was temporarily mislaid, and we were not listed among responding ngos in paragraph 6 of the report. Our submission is however available with the others for consultation in the Office of the High Commissioner, and may also be read on our web-site, [www.cpti.ws](http://www.cpti.ws).

Many states, and even some National Human Rights Institutions and ngos, reported that their country did not have conscription, and that the question of conscientious objection did not therefore arise. This is not the case, for three reasons.

First, there is usually a constitutional provision to allow conscription in a time of national emergency. But this is too late to start thinking about arrangements to take account of conscientious objection.

Second, it is not unknown for a member of the armed forces, even one who initially volunteered, to become a conscientious objector. There are states which have formal procedures to consider applications for release lodged by serving members of the armed forces who claim to have developed a conscientious objection; we call upon others to follow their lead.

And third is the question of military taxation. Most of us will never be called upon to undertake military service.. Few, though, escape the obligation to pay taxes, part of which go to fund military activities.. How can paying others to “do the dirty work” on our behalf be reconcilable with our consciences? We have identified some legal ways for citizens to avoid doing so, but this is not enough. Just as in many states alternative non-military service is now fully recognised, we want to see overt arrangements to enable those who object to military taxation to perform their financial duty as citizens in ways which, after all, follow the spirit of the United Nations Charter itself.

Thank you, Mr Chairman