

# Lawful Tax Resistance

*Chris Coverdale, a peace activist, explains the lawful duty to withhold tax*

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History shows us that the most effective form of resistance to corrupt Government is tax rebellion. Magna Carta, the founding of the United States of America, Indian independence, the end of the Vietnam War and the repeal of the poll tax all came about as a result of tax rebellions – the refusal of the people to pay tax. Without citizens' money Governments are powerless.

Today taxpayers have an historic opportunity to engage in lawful tax rebellion. For the first time in history collecting or paying tax is a criminal offence against both international and domestic law. Under the laws of war<sup>1</sup> citizens are forbidden from taking part in warfare on the side of an aggressor and they are legally bound to disobey their Government's orders to support, fund or take part in war<sup>2</sup> or its preparation.

*The very essence of the Charter is that individuals have international duties which transcend the national obligations of obedience imposed by the individual State. He who violates the laws of war cannot obtain immunity while acting in pursuance of the authority of the State, if the State in authorising action moves outside its competence under international law...<sup>3</sup>*

This legal duty to refuse to obey manifestly illegal Government orders includes refusing to obey tax demands. If a government uses money raised by taxation to wage illegal war or to attack and kill civilians, then under international and domestic law the taxpayer's normal duty to pay tax is reversed and becomes a duty to withhold tax until their Government obeys and enforces the law.

Each of the wars fought supported or funded by Britain since 2001, in Afghanistan, Iraq, Libya, Syria, Palestine, the Yemen and the Ukraine, was and is illegal and taking part in such a war on the side of the aggressor States constitutes five of the worst crimes known to mankind – murder, war crimes, crimes against humanity, genocide and a crime against peace.

Not only does the illegal use of armed force violate the Treaty for the Renunciation of War 1928, the UN Charter 1945 and the UN Declaration on Principles of International Law 1970,<sup>4</sup> but by taking part in the killing of 1.4M adults and 600,000 children, leaders and taxpayers of UK, NATO and ISAF States committed the criminal offences of complicity in murder, war crimes, crimes

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<sup>1</sup> The Nuremberg Principles 1950, The International Convention for the Suppression of the Financing of Terrorism, The Rome Statute of the International Criminal Court, the Terrorism Act 2000, the International Criminal Court Act 2001 and the International Criminal Court [Scotland] Act 2001.

<sup>2</sup> The Judgement of the Nuremberg War Crimes Tribunal

<sup>3</sup> Nuremberg War Crimes Tribunal 1946

<sup>4</sup> UN General Assembly Resolution 2625 (1970).

against humanity, genocide and crimes against peace in breach of the Nuremburg Principles and the Rome Statute of the International Criminal Court<sup>5</sup>.

## **PAYING TAX IS A WAR CRIME WHEN IT'S USED TO FUND ILLEGAL WAR**

Under international<sup>6</sup> and domestic<sup>7</sup> law every citizen of a government involved in these 21<sup>st</sup>C wars on the side of the aggressor States who has paid tax knowing that some of the money will finance warfare, is technically an accessory to the war crimes committed by their Government and is criminally liable for prosecution and punishment for complicity in their leaders' crimes.

**Terrorism Act 2000** section 17. *A person commits an offence if he enters into or becomes concerned in an arrangement as a result of which money or other property is made available or is to be made available to another, and he knows or has reasonable cause to suspect that it will or may be used for the purposes of terrorism.*

Terrorism = the use of firearms or explosives endangering life for a political cause<sup>8</sup>.

## **TO AVOID PROSECUTION, DIVERT TAX INTO A TRUST ACCOUNT**

It is important to note however that legislators provided relief for taxpayers who were deceived into believing that the wars and the actions of their government were legal<sup>9</sup>. Providing we end our involvement in warfare immediately and withhold all taxes from our government and its agents we will not be punished for paying tax and funding the illegal wars and war crimes.

Taxpayers can prove that they have completely and voluntarily abandoned their support for the crimes of their government by diverting their taxes into a **Taxation Trust** account held by independent trustees. The funds in a taxation trust account cannot be released to tax collectors until the terms and conditions of the Trust are met in full. In this case, because our leaders and Governments have broken the laws of war, the terms of the **Trust Deed** must be set to ensure that taxes are not handed over until such time as the Government obeys and enforces the law, ends its participation in war and mass murder, recalls all military forces to their home bases and starts criminal proceedings against those leaders responsible for the wars and war crimes.

I'm often asked whether taxpayers can be prosecuted for withholding their taxes. The answer is "No", you are upholding and obeying the laws against funding murder, terrorism, war crimes, crimes against humanity and genocide. If you have paid your taxes into a properly constituted

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<sup>5</sup> US citizens cannot be prosecuted under the Rome Statute but can be prosecuted for genocide under the Proxmire Act 1988.

<sup>6</sup> Article 2 of the Convention for the Suppression of the Financing of Terrorism

<sup>7</sup> Sections 15 – 17 Terrorism Act 2000

<sup>8</sup> Summary of the definition of Terrorism from section 1 of the Terrorism Act 2000

<sup>9</sup> Article 25.3(f) of the Rome Statute of the International Criminal Court states "*a person who abandons the effort to commit the crime or otherwise prevents the completion of the crime shall not be liable for punishment under this Statute for the attempt to commit that crime if that person completely and voluntarily gave up the criminal purpose.*"

trust, and the tax collector has received a copy of the Trust Deed and the lawful redemption criteria it contains, you have paid your tax and you can't be prosecuted for not paying it.

However, you could be prosecuted as an accessory to war crimes, crimes against humanity and genocide **if** you continue to pay tax knowing that some of your money will be used by the Government to fund its wars and the murder of innocent men women and children. If you continue to pay taxes, such as income tax, council tax, vehicle tax, VAT, PAYE<sup>10</sup> or corporation tax, or make payments or repay loans to the Government after you've been warned that it is a criminal offence to do so, and if our law enforcement authorities enforce the law rather than enforcing government crimes, you could be prosecuted as an accessory to our leaders' crimes.

## **COMPEL OUR LEADERS TO OBEY AND ENFORCE THE LAW**

By engaging in lawful tax resistance and diverting taxes into trust accounts, taxpayers regain control over their money, their Government and the law. Without the support and consent of the people Governments are powerless. No longer can they use taxpayers' funds to wage unlawful wars, murder civilians, bail out the banks, finance fatal toxic inoculation campaigns or support the rich at the expense of the poor. By diverting tax payments into trust accounts we can force our political, civil, judicial and military leaders out of office and into court. By using the law to force Governments to obey the law we engage in a civil obedience campaign.

## **JOIN THE CIVIL OBEDIENCE CAMPAIGN**

Tax rebellion is the single most effective non-violent way of forcing governments to obey the laws of war, but it only succeeds when thousands take part. If most taxpayers continue to pay tax then Governments will continue to wage illegal war. So it is down to each of us to end the carnage. If you want to uphold the law, stop the wars and end the killing, then withhold tax. If you want the wars and the killing to continue, then continue paying tax – the choice is yours.

*“War is essentially an evil thing. Its consequences are not confined to the belligerent states alone, but affect the whole world. To initiate a war of aggression therefore, is not only an international crime, it is the supreme international crime differing only from other war crimes in that it contains within itself the accumulated evil of the whole.”*

*Nuremburg War Crimes Tribunal 1946*

***If leaders and taxpayers obey the law, nation States can never wage war.***

*Chris Coverdale - Make War History - January 2023*

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<sup>10</sup> Employees who have their tax deducted at source should give a copy of this article to their employer and ask them to pay all tax payments, including PAYE and NI deductions, into a taxation trust or escrow account. Remind them that should they fail to do so the company directors and business managers will be criminally liable as accessories to war crimes.