

When is it a crime to pay tax?

Chris Coverdale, a lawyer and peace activist, explains the legal duty to withhold tax

Most people in Britain never think to ask or answer this question because we make the assumption that our governments use our money to pay for the essential services we need to run the country such as health, education, defence, the justice system etc.

We also assume that everyone who benefits from these services has a duty to pay for them, and if you fail to contribute your fair share of taxes, you are not only being unfair to everyone else, but you can be arrested and imprisoned for tax evasion.

So how on earth can it be a crime to collect or pay tax?

The answer may be easier to identify if we pose the question in a different way:

When is it a crime for one person to hand over money to another?

The answer to this question is: when you know or have reasonable cause to suspect that the other person is intending to use the money for any criminal purpose, such as buying weapons or poison to kill a person, insider dealing on a stock exchange, funding a fraud or robbery or financing a terrorist attack. There are numerous ways in which one can commit a crime by handing over money to another person or organisation. It all depends on knowing how the money will be used after it leaves your possession.

In law, it is a statutory criminal offence in Britain¹ to hand over money to a person or organisation if you have reasonable cause to suspect that it may be used for a criminal purpose such as funding terrorism, war or genocide. In such cases, the person who hands over the money, knowing that it may be used for a criminal purpose, is complicit in the crime and can be prosecuted and imprisoned for aiding and abetting the crime.

So it is important to be clear about the use to which your money will be put BEFORE you hand it over. If you have any suspicion whatsoever that your money could be used to fund a criminal enterprise of any sort, you must check (it's called due diligence in the financial world) that none of your money will be used in future for a criminal purpose.

So how does this apply to individuals or businesses collecting or paying tax?

The principle is the same. If a taxpayer hands over money to a tax collector, such as a Council, HMR&C, the DVLA or a business charging VAT, knowing that the money will go to the Treasury and some of it will be passed to the Ministry of Defence to buy guns or explosives for use by HM forces to murder people in another country, both the taxpayer and the tax collector are complicit in the murders and can be prosecuted

¹ Sections 15 – 18 of the Terrorism Act 2000 or section 52 of the International Criminal Court Act 2001

alongside Britain's leaders for funding terrorism and aiding and abetting murder, war crimes, a crime against humanity, genocide or a crime against peace.

Surely waging war or paying military forces to fight an enemy is lawful?

No it isn't. War was outlawed in 1928 when we signed and ratified the General Treaty for the Renunciation of War, which is often referred to as the Kellogg Briand Pact, so it is never legal lawful or legitimate to wage or to fund wars in which people will be killed.

The only occasion in international law when the use of armed force is lawful is when a State is under attack by the armed forces of another State and needs to defend itself and repel its attackers. So anyone who takes part in a war of aggression on the side of an aggressor, including those who provide the means, money or materials for the commission of the crime, commits the world's worst crimes and is liable for arrest and prosecution for complicity in murder, war crimes, crimes against humanity or genocide.

In 1945 The British Government signed and ratified the UN Charter agreeing on behalf of the British people never to wage war; never to threaten or use force; never to harm or kill people because of their nationality; never to interfere in another nation's affairs; to respect human rights; uphold and enforce the rule of law; settle all disputes peacefully and work together for the benefit of every nation, mankind and the planet.

Unfortunately UK Governments never keep their word or stick to these solemn and lawfully binding agreements. It is a little known fact that British Governments have fought 28 illegal wars since 1945 causing the deaths of at least 6 million people.

All this from a nation that thinks of itself as a civilised, law-abiding exemplar of justice, fair play and the rule of law. Nothing could be further from the truth.

So how does this apply to the collection and payment of council tax?

Surely this money is used solely on local services to pay for the police, schools, lighting the roads, taking away the rubbish etc.? No, not at this stage. The truth is that all the money that a council collects in council tax, business rates, rents, charges, fees, fines etc. is paid initially into Parliament's Consolidated Fund. All our taxes go into one pot.

The important facts that every taxpayer needs to know is what happens to the money next. How do the Government and Parliament spend our money (taxes)?

Typically it is spent on the Health Service, education, welfare, local government, repaying debts and 10% of it, £62.5bn in 2018, is spent by the Ministry of Defence buying bombs, nuclear weapons, missiles, aircraft, tanks, submarines and ships as well as training and deploying young men and women to conflict areas to use these weapons to attack and destroy 'enemy' targets, but in reality murdering and maiming thousands

of innocent men, women and children as well as destroying their homes, their community infrastructure, their livelihoods, their hopes and their dreams.

Since 2000 British Governments have spent £1.2 trillion of taxpayers' money fighting or supporting seven illegal wars against smaller weaker undefended nation States, killing 1.2M adults and 600,000 children, injuring many more, and driving 15M refugees into exile and destitution. Not one of our victims was allowed to defend themselves and their families in court before they were summarily executed by order of our leaders.

Britain's taxpayers know that at least 10% of the money we pay in tax will be used for the criminal purposes of mass murder and the genocide of innocent people in places such as Iraq, Afghanistan, Libya, Syria, the Yemen, Palestine and other smaller weaker States around the world - wherever our criminal leaders, want to steal resources or forcefully impose our so called democratic way of life on other people.

So next time that you are asked to pay council tax, VAT, income tax, stamp duty, vehicle tax or any other tax, be aware that of every £100 that you pay you will contribute at least £10 to war and the genocide of another group of innocent people. And because you know this when you hand over your money you render yourself liable for arrest and prosecution at the Old Bailey or the International Criminal Court in The Hague.

Keep in mind that as a result of the Second World War and the Nuremberg War Crimes Tribunal, every human being has a duty in law to refuse to obey their government's orders if those orders are manifestly illegal. Murder and genocide are manifestly illegal.

So the answer to the question "When is it a crime to collect or pay tax?" is "whenever we know or suspect that some of our money may be used for a criminal purpose."

So now, because we know that Parliament spends 10% of our taxes on military affairs, planning to kill and then killing men women and children, **we have a legal duty to withhold all money** from public authorities in the UK until our leaders uphold and obey the law and end their wars and killings as well as all preparations for future wars.

Only when our wars and war crimes have ended, when Parliament is acting in full accord with the UN Charter and the UN Declaration on Principles of International Law², and the political, civil, judicial and military leaders responsible for starting the wars and murdering thousands of innocent men, women and children have been arrested and prosecuted for their crimes, can we lawfully recommence the collection and payment of taxes.

So now it's down to each of us. To pay or withhold tax. The choice is ours.

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² UN General Assembly Resolution 2625 (1970)

International and domestic law governing the collection and payment of Tax

The International Convention for the Suppression of the Financing of Terrorism 1999

Any person commits an offence if that person by any means, directly or indirectly, unlawfully and wilfully, provides or collects funds in the knowledge that they are to be used, in full or in part, in order to carry out any act intended to cause death or serious bodily injury to any other person when the purpose of such act is to intimidate a population, or to compel a government to do or to abstain from doing any act.

Rome Statute of the International Criminal Court

25. Individual criminal responsibility *In accordance with this Statute, a person shall be criminally responsible and liable for punishment for a crime within the jurisdiction of the Court if that person:*

- (a) Commits such a crime [a war crime, crime against humanity or genocide], whether as an individual, jointly with another or through another person, regardless of whether that other person is criminally responsible;*
- (b) Orders, solicits or induces the commission of such a crime...*
- (c) For the purpose of facilitating the commission of such a crime, aids, abets or otherwise assists in its commission... including providing the means for its commission;*

27. Irrelevance of official capacity. *This Statute shall apply equally to all persons without any distinction based on official capacity. In particular, official capacity as a Head of State or Government, a member of a Government or parliament, an elected representative or a government official shall in no case exempt a person from criminal responsibility under this Statute, nor shall it, in and of itself, constitute a ground for reduction of sentence. Immunities or special procedural rules which may attach to the official capacity of a person, whether under national or international law, shall not bar the Court from exercising its jurisdiction over such a person.*

The International Criminal Court Act 2001 - section 52

52. It is an offence against the law of England and Wales for a person to engage in conduct ancillary to genocide, a crime against humanity or a war crime.

The International Criminal Court Act 2001 [Elements of Crimes] Regulations 2001

Article 6(a) Genocide by killing

- 1. The perpetrator killed or caused the death of one or more persons.*
- 2. Such person or persons belonged to a particular national, ethnical, racial or religious group.*
- 3. The perpetrator intended to destroy, in whole or in part, that national ... group, as such.*
- 4. The conduct took place in the context of a manifest pattern of similar conduct directed against that group or was conduct that could itself effect such destruction.*

The Terrorism Act 2000 [TA2000]

Section 1 defines terrorism as: *The use of firearms or explosives endangering life for a political cause.*

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.*

Extract from paragraph 28 of the Supreme Court ruling in Regina ‘v’ Gul UKSC 64 (2013)

*“As a matter of ordinary language, the definition [of terrorism] ... would appear to extend to military or quasi-military activity aimed at bringing down a foreign government, **even where that activity is approved officially or unofficially by the UK Government.**”*

Extract from a report to Parliament (2012) by the Independent Reviewer of Terrorism Legislation

*“The power to arrest under TA2000 section 14 and to hold for extended periods of detention prior to charge can in principle be used against anyone who, it is suspected, is or has been concerned in the commission, preparation or instigation of acts of terrorism. **Legitimately elected political figures...in the UK could quite lawfully be arrested under this power ... More generally ... it can be used against anyone at any time.**”*