

## Opening Statement

While one might argue that; a) the setting aside of tax in this situation is one of probity - moral duty vs. legal obligation with the ethical argument for tax resistance hinging on the perceived immorality of how tax revenues are used (e.g., funding wars or environmentally harmful projects), balanced against the legal obligation to contribute to the public finances of the state; or b) that if government and their representatives (MPs) are servants of the people, they should listen to the people and serve as required, namely, by spending taxpayers' contributions on those services the taxpayers want, such as schools, parks and hospitals rather than on such things from which the taxpayer fails to benefit - such as armed conflict - this being a court of law/tribunal of civil law, judgement can only be made on the facts made available, which is the intention in the following pages.

Is the government acting illegally - and crucially - does the government *know* it is acting illegally. If the government is acting illegally, then anybody aiding and abetting the government in those illegal acts would be complicit and can be held responsible for the criminal actions. If the government *knows* it is acting illegally, intent adds another troubling dimension.

In [R vs. Letts](#), Sally and John Letts were charged with the offence of entering into funding arrangements connected with terrorism, contrary to section 17 of the Terrorism Act 2000 ("the Act") by sending money overseas, or arranging to do so, when they knew or had reasonable cause to suspect that it would, or might, be used for the purposes of terrorism, *even though their son had not been found guilty in a court of law.*

War crimes have also been accepted as war crimes *without the legal process having been instigated*, such as ethnic cleansing in the case of the Sudanese Government and Darfur.

Civil Servants Union the PCS has [warned](#) the government that it is 'seriously considering' taking legal action to allow departmental officials to cease involvement in the export of arms to Israel, over concerns that the supply of UK weapons to Israel is illegal under international law because of its conduct in Gaza. Paul O'Connor, head of bargaining for PCS said: 'The International Court of Justice considers that some of the alleged acts by Israel in Gaza could potentially be considered within the provisions of the Genocide Convention. PCS concurs with that view. We believe that the UK government has an obligation to do all it can to halt the onslaught. As it does not appear to be willing to do so, we are seriously considering taking legal action to *prevent our members from being forced to carry out unlawful acts*'.

It wouldn't be the first time the UK government attempted to subvert ratified international law. So concerned was Civil Service Union the FDA that Home Office staff could be in breach of international law, in violation of the Civil Service code and *open to possible prosecution* if they followed a minister's demands to *ignore an injunction from the European Court of Human Rights* by implementing the PM's Safety of Rwanda Act (Bill), they submitted it for judicial review.

British arms sales to [Saudi Arabia](#) were ruled to be unlawful by the court of appeal in a judgment which also accused ministers of ignoring whether airstrikes that killed civilians in Yemen broke humanitarian law. It did break humanitarian law. These arms sales were directly in contravention of Criterion 2c of the [Consolidated EU and National Arms Export](#)

[Licensing criteria](#) which states that export licences should not be granted if there is a clear risk the equipment to be exported might be used in a serious violation of International Humanitarian Law. The government immediately suspended all arms sales to Saudi Arabia. Yet these same acts in breach of international humanitarian law, are now being carried out in regard to UK arms sales to Israel, when there is incontrovertible prove that Israel is targeting citizens and when the government has been made aware of this fact.

Yet despite online footage of Israeli drones targeting civilians in Gaza and reports of grave violations of international and domestic law by the IDF in both Gaza and the West Bank, with the IDF filming many of their own crimes, the UK government - which is in possession of this knowledge and the legal advice that they are committing war crimes - continues to supply Israel with these drones, together with military aircraft, helicopters, bombs, missiles, military technology, armoured vehicles, tanks, ammunition and small arms - plus men on the ground. RAF Akrotiri is the main logistical hub for supplying Israel for its attacks on Gaza despite Israel's stated intent to ethnically cleanse the region including; (i) a presentation to the UN by Netanyahu showing his plans for a greater Israel using a [map](#) which did not include Gaza or the West Bank, (ii) the stated [seige](#) on Gaza including the halting of electricity, food, water, and fuel, (iii) gas and oil [contracts](#) (Israel's Ministry of Energy [granted exploration rights](#) to three companies, including UK-based [Dana Energy](#) three weeks after the war on Gaza began in October), (iv) a beach development brochure available online showing the new Israeli holiday spot and (v) the infamous [Amalek](#) reference from the Bible: '...do not spare them; put to death men and women, children and infants, cattle and sheep, camels and donkeys'

Israel's inhumane activities and their drive to achieve these goals are beyond any reasonable doubt. Aside from admitting to it, these genocidal acts have been witnessed and evidenced by NGOs, charity organisations, professional and non-professional film footage and international media outlets which include testimonies from doctors, lawyers, victims' families and charity workers.

Not only is this government in breach of international law (ratified or otherwise) – it *knows* it is in breach of international law (ratified or otherwise). For a taxpayer to fund any activity which is known to be in breach of international law, is to aid and abet these acts and therefore to be complicit in those crimes.

Section 17 of the Terrorism Act 2000 states that: 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, where terrorism is defined as *the threat or use of firearms or explosives endangering life for a political or ideological cause*.

## **Illegality of War**

This is not new territory. Past governments have got away with illegal acts of war, such as the invasion of Iraq. In the case of Iraq, *mens rea* also applies as the government [knew](#) the war to be illegal, not least as they had been informed in writing of this fact. Furthermore, Jack Straw lied intentionally when he gave evidence that Saddam Hussein had failed to comply fully to UN resolutions on WMD even though Hans Blix had already

reported that Iraq had made "substantial" progress in destroying its long-range missiles, and he found no evidence of biological or chemical weapons.

While ministers in Tony Blair's government were allegedly told to 'burn' [legal advice](#) warning the Iraq war could be illegal, at the CPS, the then DPP Keir Starmer made clear in an article for the [Guardian](#) that an invasion based on UN resolution 1441 would be illegal as: '...nothing in resolution 1441, or any other UN resolution, authorises the use of force...' This would be the same [Keir Starmer](#) currently suggesting that Israel's right to defend itself extends to cutting off water, food and electricity to a blockaded population with no means of escape – even though he *knows* these are war crimes.

### **Ministry of Defence**

And so, we get to the Ministry of Defence (MoD), which is no better at staying within the law than the government.

Past transgressions include experiments using Sarin gas and LSD carried out on British veterans at the Chemical Defence establishment at Porton Down from the 1940s until the 1980s. The Secretary of State for Defence apologised. The MoD paid considerable damages.

The murder of Baha Mousa and the ill-treatment of nine other detainees and the degree to which the use of "conditioning techniques" hooding, sleep deprivation and stress positions – banned by the UK Government since 1972 – were used. An autopsy found 93 separate injuries on his body, including fractured ribs and a broken nose. Failings by the MoD were directly implicated in the death of Baha Mousa.

British forces operating in Afghanistan had no right under Afghan law to detain suspected insurgents for more than 72 hours. This happened on [multiple](#) occasions. Further claims involved allegations of assaults, unlawful detentions, inhuman and degrading treatment, torture and unlawful killings by British soldiers in Iraq between 2003 and 2010.

MI5 and MI6 – in the extraordinary renditions of Abdul-Hakim Belhaj and Sami al-Saadi and their families, '...by common design arranged, [assisted and encouraged](#) [their] unlawful rendition ... to Libya'.

Over 6,000 claimants filed against the MoD in 2022/3 resulting in 3,155 cases being settled in and out of court at a cost to the taxpayer of £160M. £160M of compensation paid by the taxpayer to fund the MoD which was found guilty multiple times in a court of law. *Guilty*.

And the taxpayer is not only compensating the victims of these criminal acts, they are also paying 5-10% of their taxes towards the activities of the MoD – many of which are illegal. The government also invests an estimated 36% of ESG funds in arms manufacturers including [Elbit](#) systems. During a recent visit to Poland, Rishi Sunak stated that he considers the investment in arms manufacturing to be [ethical](#).

## Investment in illegal settlements

Another breach of international law is in the form of financing the building and expansion of illegal settlements in the occupied territories of Palestine, a crime [according to the UN](#), plus the investment in arms & chemical companies, via the various government and civil service [pension](#) schemes.

In April 2020 [Palestinian](#) Solidarity Campaign defeated the UK government in the Supreme Court, overturning guidance that advised LGPS funds against taking ethical investment decisions that contravened UK government foreign policy, restricting the ability of funds to remove investments from companies complicit in Israel's violations of international law and Palestinian human rights.

Israel can only maintain its grave breaches of international law and human rights *because* of products, equipment and services it receives from a range of companies and financial institutions The Committee has agreed to invest in. These companies either supply the Israeli military, provide technology and equipment for Israel's infrastructure of its military occupation deemed illegal in international law, or are active in illegal Israeli settlements, based on stolen Palestinian land – as recognised by the UN and 190 countries who refer to these areas as the Occupied Territories.

LGPS funds invest in two ways. Directly by holding shares in specific companies, and indirectly through investment funds, which holds shares on their behalf.

Some do business with or in Israel's settlements built on occupied Palestinian land in the West Bank and East Jerusalem. The illegality of Israel's settlements has been repeatedly stated by the international community, recently in [UN Security Council Resolution 2334](#).

As affirmed by [Amnesty International](#), and the [UN Working Group on Business and Human Rights in applying the UN Guiding Principles to the occupied territory](#), conducting business on occupied land unavoidably contributes to sustaining an illegal situation, where Palestinians are denied their land and basic human rights.

Other companies provide the infrastructure for Israel's occupation of Palestinian land. For example, building Israel's [separation barrier](#), deemed illegal by the International Court of Justice, or constructing and maintaining Israeli checkpoints in the occupied territory.

Companies are also complicit by supplying the Israeli military with weapons and other equipment used to oppress the Palestinian people. The Israeli military has been widely condemned for its brutal and indiscriminate targeting of Palestinian civilians, including by the [United Nations](#).

Investment in these companies is not only unethical, it is financially risky. As the [UK Government Foreign and Commonwealth Office's Overseas Business Risk Guidance](#) states there are "clear risks related to economic and financial activities in the settlements." This is "stemming from the fact that the Israeli settlements, according to international law, are built on occupied land and are not recognised as a legitimate part of Israel's territory."

There is, therefore, clear financial and reputational risks stemming from continued investment in companies aiding Israel's human rights abuses.

Internationally, several pension funds have recognised this, and taken steps to divest from companies complicit in Israel's violations of international law.

To give a few examples, in 2012 [Norway's finance ministry](#) excluded Shikun & Binui from its pension fund over its role in the construction of Israeli settlements. In 2018 [Falkirk Pension Fund divested](#) from Bank Hapoalim after challenging the bank regarding its activities in illegal settlements. In 2019 the [United Nations staff pension fund](#) confirmed it had divested from two investment funds holding shares in companies operating in illegal settlements, and in 2020 the [largest Dutch pension fund ABP announced](#) it had stopped investing in two Israeli banks funding Israel's illegal settlements. Thankfully, some councils are already [divesting](#).

### **World Opinion & Legal Ramifications**

This is not the opinion of a single individual operating in a vacuum. The illegality of Israel's actions within Gaza and the West Bank and the complicity of those aiding and abetting these crimes is borne out by worldwide condemnation.

In addition, we know HM Government has chosen to [ignore](#) advice given to them by their own lawyers, that hundreds of civil servants throughout Europe have signed a declaration to their governments (including the UK) suggesting government policies are 'contributing to grave violations of international law, war crimes and even genocide' and that civil servants' unions from the department of Business & Trade have [threatened](#) action against the government, raising concerns over *their own degree of legal liability* if Israel is found to be violating international humanitarian law and in light of R v Letts even without the ICC bringing criminal charges against Benjamin Netanyahu and Yoav Gallant. Israel has been blacklisted by the UN, while the ICJ - citing plausible genocide in regard to Israel's actions in Gaza - have demanded Israel immediately ceases the slaughter of civilians in Gaza, a binding request which Israel has ignored.

Currently, a criminal action filed against four cabinet ministers is now being considered by the Scotland Yard War Crimes Unit. Charges include using 'starvation as a weapon of war' and 'wilfully causing great suffering to a civilian population' - both illegal under British and international law. The ICC is also considering a case filed against Ursula von der Leyen for complicity in war crimes, crimes against humanity and genocide, to the extent that she has aided, abetted and otherwise assisted in the commission or attempted commission of such crimes.

A [Genocide](#) (Prevention and Response) Bill recently passed in the House of Lords and will get its first hearing in Parliament following the election. If passed, the Bill would require the government to establish a genocide monitoring team within six months of the bill receiving royal assent. In addition, the so-called Rwanda Bill fiasco confirmed that Statute does not trump ratified international law.

### **Individual liability**

The Nuremberg Crimes Tribunal made crystal clear that individuals have international duties which transcend the national obligations of obedience imposed by the individual

State and that he or she 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.

Section 52 of the International Criminal Court Act 2001 states that 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 – where ancillary includes *collecting money to fund such crimes*.

Individual responsibility is covered in Article 25 of the Rome Statute of the International Criminal Court as follows: 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 aids, abets or otherwise assists in its commission... including providing the means for its commission – i.e. procuring funding. 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.

Since 2001 Britain has used £1 trillion pounds of taxpayers' money on military affairs taking part in criminal wars and genocide in Afghanistan, Iraq, Libya, Syria, the Yemen, the Ukraine and Palestine in which at least 1.5 million adults and 750,000 children have been murdered, many more injured and at least 20 million driven into exile and destitution. *These are the worst crimes ever committed by our leaders and taxpayers, and they must be stopped.*

This year, 5.6%-10% of taxes and fines collected will go to the MOD, plus 10% for the interest on loans to fund previous wars, pandemics and green initiatives, plus a further 36% from the Treasury's annual [ESG budget](#).

### **Statement of non-complicity**

I am not prepared to break international law, ratified or otherwise just because my government is prepared to. I do not consent to be complicit in the crimes of government. These laws have been signed and ratified by successive governments. There are no grey areas. Terrorism is defined as the use of firearms or explosives endangering life for a political cause. This is exactly what is happening in Israel, supported by the UK government.

I believe my government is, has and intends to continue acting illegally and I am therefore unwilling to fund these illegal activities until the government can prove to me in writing and beyond a reasonable doubt, that none of the monies handed to them by the taxpayer will be used to aid and abet the funding in any way of any crime. Until such a time, I will keep the monies in safekeeping for the government in a Trust which I can no longer access but will be released to the government once I have received the reassurances requested.

We can only bring an end to these heinous, needless, wasteful, criminal acts of war, if individuals act responsibly when it comes to taxation once they know where the money goes and crucially, follow the letter of the law.