



REPORT

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EDITORIAL

WELCOME ABOARD!

If April 30 has come and you have not given the government all of what it considers to be its due, you have, like it or not, joined the tax revolution. Perhaps you simply couldn't afford to pay — after supporting your ailing grandmother there was no money left over for an ailing government. Perhaps you refused to pay on principle, regarding some part of the process or the other as a violation of your convictions. Or perhaps you merely found parting from those hard-earned dollars a far too painful process,

especially in view of what you get in return.

Whatever your motive, however, you have become a tax rebel. You are in the ranks of those who have defied the most potent authority in existence today: government.

Take comfort in the fact that there are a lot of you. At HALT we continually receive information about people involved in tax resistance. It appears that those who challenge the tax laws do so on one of four fronts:

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HALT ACROSS CANADA

Head Office.

We are pleased to announce the addition of Paul Geddes to our head office staff. Paul will fill the position of Economist and will head our Research Department. He will also act as office manager until such time as the position of economist warrants full-time effort.

Head office has acquired an Apple II mini computer and is in the process of automating many of its procedures. The computer will soon process all of our financial matters, will manage our membership and subscriber data and will handle all sales information. The computer is also being updated to accommodate word-processing to simplify the creation and maintenance of our HALT-A-BLOCK documentation.



PAUL GEDDES

Chapter Activity.

HALT's three western chapters have been involved over the last two months in setting up the HALT-A-BLOCK organizational network, under the guidance of Bruce Vaughan in Edmonton, Mike Little in Calgary and Richard Bolstler in Vancouver. Each

chapter has done the preliminary work of collecting and sectoring maps, and is holding weekly training courses for those supporters who have agreed to become block representatives. Members have begun canvassing, leaving householders a HALT brochure and a fill-in card surveying opinion on

government involvement in municipal affairs. Results of the survey will periodically be posted in the HALT Report.

Events.

Public meetings will be held monthly in cities where there is an active HALT chapter. At this time a competent spokesman will discuss HALT objectives and methods, its projects and progress. Everyone is welcome. A question and answer period will be part of the meeting format.

Calgary: Public Meeting is at the Main Library. 7:30 PM, April 21.

Edmonton: Public Meeting is at the Edmonton Inn, April 27 and May 25. Phone Bruce Vaughan at 462-0698 for times.

* * * * *

Copper Courses (1 hour training sessions for block reps) are held weekly.

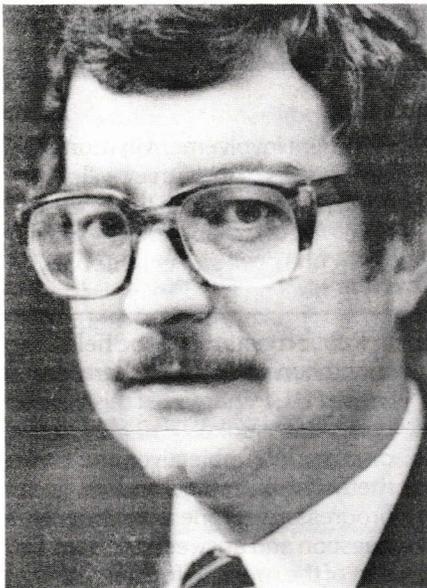
Phone: 462-0698 in Calgary; 259-5296 in Vancouver; 688-2308 in Vancouver for information regarding place, date and time. 

Walter Boytinck

After two years of legal battles, HALT director Walter Boytinck, was found guilty February 24 of failing to file income tax returns for 1976 and 1977. Boytinck had filed returns marked "Object — Self Crimination" hoping to argue the immorality of the income tax before a jury.

Subsequent to being charged in 1978, he fought through three courts to have a trial by jury. The B.C. Court of Appeal eventually rejected his appeal and the Supreme Court of Canada denied him permission to appeal further. The courts authorized the Crown to proceed with trial by summary conviction (judge alone).

Throughout the various court hearings Boytinck had argued that Canadians have a right to trial by jury guaranteed by Magna Carta. Magna Carta, he said, was an integral part of Canada's Constitution. But the courts ruled otherwise.



WALTER BOYTINCK
the legal arena

While in Ottawa to petition the Supreme Court of Canada, Boytinck presented a brief to the Constitutional Committee urging that trial by jury be made a constitutional right. The Committee heeded his advice and the amended Constitution Bill now before the House includes the right to trial by jury, but only for offenses commanding a penalty of five years imprisonment or more.

In court February 24, the Crown prosecutor asked for maximum fines of

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Gerald Hart

Spring! The robins flock back from the south. Trees bud and flowers blossom. The sun brings new warmth and renewal to the earth.

But who's that skulking behind that tree? It's the dreaded taxman. With every silver lining comes a cloud and April 30 is cloud day for Canadians.

"Ah," you groan, "what's the use? You can't fight them. Nothing is certain but death and taxes."

But wait! A hero emerges from the wings. Wrapping himself in the Union Jack, not so mild-mannered Gerald Hart becomes "taxfreeman". Faster than a speeding bureaucrat, more powerful than a bailiff's seizure order, able to leap oppressive tax collectors in a single bound, Gerald Hart fights for truth, justice and the free man's way. Says Hart, "I have, sir, the distinction of being a person who has not filed or paid a cent in over 40 years."

Sixty-nine year old Gerald Hart is a Winnipeg businessman, the founder of HART Electronics Limited, Avtek Systems Engineering Limited and Presto Manufacturing Company Limited. Like Hart, his companies neither pay nor collect taxes. Taxes, he says, are illegal and immoral. "I don't evade tax. I simply refuse to pay it — there's a difference."

To successfully battle municipal, provincial and federal tax collectors, Hart has employed a shrewd understanding of the law and an uncompromising belief in the rightness of his actions.

He has been in and out of courts so many times he has lost count. And except for a few minor setbacks, he has won every battle.

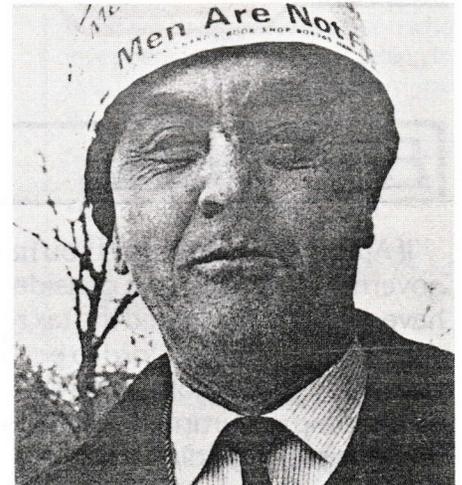
In 1959 he was charged on two counts. A charge of failing to file a Tax Deduction Information Return for employees was defeated by Hart's argument that he had no employees. All work for his companies was done on a piecemeal basis by self-employed agents.

At the same time, he pleaded "not guilty" to a charge of unlawfully refusing to file an income tax return. Hart told the judge that he was not a bookkeeper, had no experience and couldn't afford to hire an accountant. The case was deferred to teach him accounting at government expense. He never heard from them again on that charge.

Indeed, his failure to keep even the most elementary bookkeeping system

has been largely responsible for his success. Hart himself doesn't know how much he earns. But it's estimated he has successfully avoided tens of thousands of dollars in income tax over the years.

Hart's peculiar accounting system has had other side effects. He is fond of telling the story about a visit paid by two tax assessors to his store a number of years ago. The only documents available were some invoices relating to work in progress, located in a box in the unlit attic. Hart sold the assessors a flashlight



G.A.V. HART

the hatband reads "Free Men are not Equal — Equal Men are not Free"

and wished them well. Once in the attic, they encountered large rat traps and rolls of barbed wire. "They both left in high dudgeon with hands badly swollen," relates Hart. "I don't believe they ever came back."

In 1962 came the court case that made Gerry Hart a living legend. He was charged with failing to file an income tax return for Avtek Systems. He had, in fact, filed one. It contained no financial information, just a running commentary. The top of page 3 specified how the schedules should be attached "indexed in the top right corner with the number as indicated under the Attachment Number column." Wrote in Hart, "Quite so, but all the same up your posterior."

To the question "Has the corporation a permanent establishment in more than one jurisdiction?" Hart replied, "Only the backhouse."

"Is this the first return of a new corporation?" demanded the return. "Who knows or cares," responded Hart.

For "Location of Books and Records" Hart bluntly advised them, "none of your damn business."

The return was ruled valid in magistrate's court and the decision upheld in the Manitoba Court of Appeal. The Department of National Revenue threatened to appeal to the Supreme

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Editorial (continued)

The safest method lies within the law. Increasing one's deductions by looking for loopholes in the tax laws is common practice at income tax time. At worst, it represents a gamble from which one can quickly back off. At best, it's a sure thing willingly sanctioned by government.

Too often however the legal methods of tax reduction are only open to those with larger incomes. We hear of more and more people who are taking the second step in tax resistance — that of quietly ignoring the tax laws. The Spreemans of Alberta, unwilling to act as unpaid tax collectors, have refused to make deductions from their employees' pay cheques. Numerous HALT supporters tell us that they have ceased filing income tax returns. Ignoring the law is a form of silent defiance. It is the underground of the tax resistance movement.

Challenging the tax laws in the courts marks the third step. Courage, time and money are required. HALT co-founder Walter Boytinck has been using this method for years. The key is to ignore the tax laws but to inform the tax collector that you have done so, thus forcing his hand. The odds against winning such a case are great but the self satisfaction can be enormous and the chances of severe punishment are slim.

For the totally fed up, there is the fourth and most radical method — open defiance. Fiery Gerald Hart of Winnipeg has taken this route. Non-compliance is not for the faint-hearted. The practitioner faces heavy fines and probable jail sentences. He will receive little or no support from his fellow taxpayers. Practicing open tax defiance goes beyond courage. It requires a state of mind which does not treat seriously threatening bureaucratic communications, steely-eyed judges, strident publicity or boring and counterproductive days in jail. The practitioner of this method puts government in the same prospective as one does a boil on the backside or a winter blizzard: a damned nuisance but nothing to lose sleep over.

All HALT members should be using one or more of these methods to reduce their taxes. Which method you choose is a matter of personal conscience, but everyone who takes a dim view of today's government spending owes it to himself to start resisting. 

by Richard Bolstler

Gerald Hart (continued)

Court of Canada, but eventually backed down. Hart has not been deterred from filing similar commentaries since then.

When Manitoba introduced a Sales Tax in July 1967, Gerry Hart put a huge sign in his window saying "Positively NO Sales Tax Collected Here." He advised customers who wanted to pay the tax to go to the tax office.

"I am not a tax collector," says Hart. "But you must!" insisted the Crown and Gerry Hart was hauled into court several times for his refusal to accept the task. The cases were usually dismissed for insufficient evidence.

Hart was finally convicted, however, on a sales tax charge in 1970 and fined \$1,500. He opted to go to jail for ten days at government expense. He was let out in five for good behaviour. "I told the court I was not going to be press ganged into this job," he says. "I got ten days for calling the prosecutor the crown prostitute. It was worth it."

In 1969, the City of Winnipeg tried to seize goods from Hart's store to satisfy a claim of \$293.31 for an unpaid business tax. However, mortgaged property can't be seized in Manitoba, and it turned out that all of Hart's property was mortgaged. This practice is part of Hart's philosophy for co-existence with the government: "own nothing, say nothing, see nothing, pay nothing."

When compulsory hospital insurance was introduced in the 1950's, Hart declined to pay the \$4 a month premiums. He called it "nothing but another form of tax, disguised in order to dupe the apathetic public." However, it wasn't until 1962 that he was finally charged with failing to register and failing to pay.

In a stirring speech, Hart told the court, "The Hospital Services Act is socialistic and dictatorial. It allows the individual no choice between its high handed plan and insurance of the same type available democratically through many insurance firms who have years of experience in this field.

"I did not personally request this service. I was not permitted to vote upon its acceptance or otherwise and, in fact, I have coverage which is quite satisfactory to myself. Consequently, the provincial plan is quite unnecessary. As a supposed free citizen of what is thought to be a democracy, I resent this encroachment on my personal freedom of choice. I protest this being rammed down my throat in spite of my feelings, conscience and ability to think as an individual."

Hart was convicted and sentenced to three months. He was out in three days

when friends paid the back premiums for him. But his short stint in jail did not persuade him to change his ways. He continued to refuse to pay hospital insurance premiums. Six years later he was again convicted and this time, sentenced to two months.

Despite these occasional set backs, Hart continues to prosper in the tax-free enclave he has built for himself in Manitoba. He stands out as a prototype non-conformist. He calls himself Gerald Hart, taxfreeman. It's doubtful that even kryptonite could stop him. 

Walter Boytinck (continued)

\$10,000 on each of the two counts. He argued that the state had been deprived of the tax monies for two years and implied that this had created hardships for widows and orphans.

But Boytinck pointed out to the court that he had made himself a guinea pig to test his belief that trial by jury was a constitutional right. He had put aside the required taxes and properly filled in forms with an accountant when he had embarked on his legal battle. He now had the forms and the back taxes with him and would submit them to the tax office after his court appearance. He produced the forms and a stack of money.

The judge noted that none of the courts had ruled Boytinck's appeals for trial by jury as "frivolous and vexatious". A citizen, he said, had a right to fight through the courts for rights he believes he has, even if the courts should eventually rule against him. Justice would not be served by punishing Boytinck. He fined him \$350 on each charge.

Boytinck's goal of presenting his argument for trial by jury to the highest court of the land was achieved. His goal of escaping with minimum damage if convicted was also achieved. The Crown's victory was Pyrrhic at best. 

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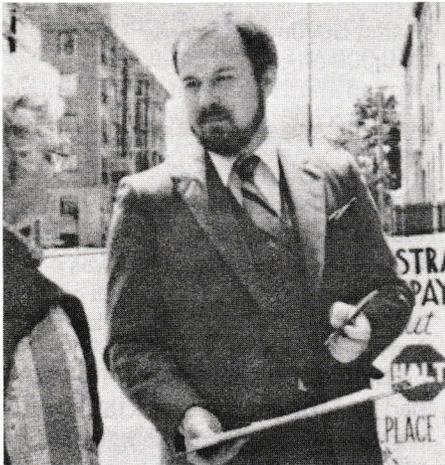
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Michael Little
Walter Boytinck

WHO'S WHO IN HALT BILL BUCKLER

by Morley Evans

Bill Buckler, HALT's 31 year old sales director, has enjoyed a varied background and is well read and well travelled.

Born in London, England, Bill came to Canada when he was six. His family made its home in West Vancouver, where Bill's father established his medical practice.



BILL BUCKLER

A heritage of stories about adventurous relatives, in particular a grandfather who owned a tea plantation in India, gave Bill a sense of a world without boundaries. He travelled to London where he lived and worked for several years. Later he journeyed through Europe and Africa, staying for

EASY COME, EASY GO

ONTARIO

This month's "Plugged Nickel" award goes to Ontario premier Bill Davis for his dauntless if not unique efforts at controlling government growth. His 1981 campaign platform proudly announces the creation of new agencies and boards that, by rough estimate, will add 800 more civil service jobs at the provincial level and countless more at the local level. Clearly, Bill believes he has a new IDEA (Innovation Development for Employment Advancement Corporation).

VICTORIA

The ministry of deregulation, born

six months in Rhodesia and a year in South Africa. In addition, his interest in mineral exploration has taken him throughout B.C., the Yukon and the North West Territories.

Bill is a prodigious reader with an appetite for such free-market economists and philosophers as Ludwig von Mises and Ayn Rand, and libertarian writers such as Robert Ringer. He owns a large personal library.

Bill has been associated with HALT from its inception. He set up the HALT bookstore, and has been a regular contributor to the HALT Report. Last spring Bill initiated the HALT sales program. He is at present expanding HALT sales in Calgary.

Bill describes his motivation in working for HALT as a desire to clear away those stumbling blocks and hurdles which impede the progress of free people working in a voluntary society. The dedication with which he does so makes him a valuable member of the HALT team. 

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PRINTED MATTER

with great fanfare in 1978 to cut government red tape, has been quietly deregulated. And not a moment too soon, according to one member of the opposition. He charged that in one year the ministry had managed to compile letters, remove obsolete laws, and accidentally assassinate an insurance company — a mistake which cost an estimated \$100,000 to correct. Guess who picked up the tab.

OTTAWA

Our government's International Development Research Centre has announced its awards program. Apparently a candidate may receive a stipend of \$25,000 a year plus travel and research costs to study the problems of the developing countries. Those, of course, are the countries where money doesn't grow on trees. 