



the halter



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From The President

When we first introduced the public to our Taxpayers' Charter last July, we were not really certain that our estimate of the temper of the country was correct. In the past ten months we have more than confirmed that estimate.

It is now clear to the HALT executive that the time is right. We have reached the point where a tax resistance movement will be successful.

We will now start accelerating HALT's activities toward that success. This year the headquarters team will concentrate on the following objectives, with particular emphasis on the first one.

1. A gradually escalating publicity drive to build membership. This will take place within the framework of our initial five-year growth plan.
2. Direct action, through the membership, aimed at achieving the political implementation of our goal of tax reduction, and, ultimately, of limiting government power.

Our goals will not be achieved overnight, nor even over the next five years. However with your help we will tap the huge reservoir of support which exists for our ideas, and we will win.

Progress Report

HALT recently passed a milestone in its development when we received our one thousandth member. This fine progress is due in no small part to the assistance of our newest director, Ed Murphy. Many of you remember Ed as the popular and controversial host of CJOR's open line program. Many others will know him as the author of that hair-raising expose of government waste and mismanagement "A Legacy of Spending". Ed received many thousands of requests for his book from angry taxpayers. He kindly allowed us the use of his mailing list and, as many of you are aware, provided his personal endorsement.

HALT is beginning to attract more and more publicity as the word about us gets around. One of the key indicators we watched to gauge the mood of the public was the appearance of unsolicited publicity. We have been most gratified by what we have seen. Elsewhere in the HALTER we have reproduced a selection of the newspaper publicity appearing to date. One of the most important unsolicited pieces is the column by Gorde Hunter which, to our knowledge, has so far appeared in the Victoria Daily Colonist and the Calgary Albertan. In addition to the newspaper coverage, President Mike Little has had a number of radio and television interviews in the Vancouver area.

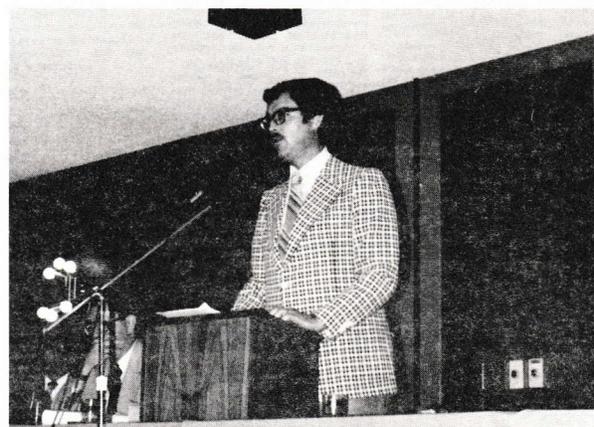
Another development which we are watching with great interest is the proportion of retired persons who are
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HALT VICE-PRESIDENT WINS FIRST INCOME TAX SKIRMISH

Walter J. Boytinck, Vancouver lawyer and Vice-president of HALT (Human Action to Limit Taxes), was successfully defended in court December 18 by HALT's lawyers on charges of failing to file 1976 and 1977 Income Tax returns. The summonses issued to Boytinck failed to contain the proper wording of subsection 133(4) of the Criminal Code as required by the Criminal Law Amendment Act of 1975. Mr. Justice MacKenzie of the British Columbia Supreme Court concurred with HALT's lawyers and quashed the summonses, declaring them a nullity.

Boytinck's conflict with the Income Tax Department began in 1977 when his studies of Canadian and British Constitutional Law convinced him of the injustice and

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Walter Boytinck speaking at HALT's founding meeting last summer.

Communicating

The most important part of any organization is its communications. The best plan of action in the world will achieve nothing if we cannot communicate it to the organization.

Many members have written to us to say that they want to do something active to support HALT. Here is your chance. Will you staff the HALT communications system? You need only a telephone. Many of you who wanted to help said you were retired people who couldn't get out much, but still wanted to do what you could from home. We would be more than pleased for you to help HALT in this way.

The HALT organization will not work without the participation of its members. We know that HALT will make a difference in Canada. We hope that you will make a difference in HALT.

2. The paper quotes you as saying "every person reaps the benefits of this country." I believe it would be a more realistic perspective if you had said that "the country reaps a benefit from each working and producing individual". Any "benefits" reaped by the accused were due to his own efforts and work, as is the case for every person who works and produces. Without these people, the country would not exist. I am assuming here that Mr. Hoy did not accept unemployment insurance payments, welfare benefits or other government grants and handouts. He probably worked very hard at his vegetable business.
3. You stated that "by stealing from the government he steals from all of us". Should you not chastise much more all of those persons who accept transfer payments and other handouts from the government? Is that not much more immoral and reprehensible? Are these recipients of these numerous transfer payments not really accepting "stolen goods"? What about all those civil servants who produce very little (i.e., produce something which could not be sold in the market place) and live at the taxpayers' expense? It seems to me that Mr. Hoy has only refused to subsidize all of those who in our society refuse to work at all; perhaps he is just tired of financing his own destruction.
4. Furthermore, Mr. Hoy has paid many of the indirect taxes which it is impossible to avoid; e.g., he has had to pay the following:

Federal sales taxes at the manufacturers' level, provincial sales taxes, gasoline taxes, customs duties, excise taxes, fuel taxes, licensing taxes, natural resource taxes, municipal business and property taxes and a long list of other taxes imposed on numerous products including tobacco, liquor, etc., etc., etc.

No doubt these unavoidable indirect taxes paid by Mr. Hoy far exceed any governmental benefits received by him.

5. Furthermore, Mr. Hoy will have had to pay the fraudulent and unauthorized tax caused by inflation. The famous economist, Henry Hazlitt, has compared this dilution of the money supply with paper as being the equivalent of diluting the milk supply with water. Who has the monopoly to print money?
6. Is government not destroying and undermining all of us through excessive taxation?
7. Is the income tax not simply a form of legal plunder? Is legal plunder not identified by seeing whether the law takes from some persons what belongs to them and gives it to other persons to whom it does not belong? Frederic Bastiat puts it best when he states "see if the law benefits one citizen at the expense of another by doing what the citizen himself cannot do, without committing a crime".
8. I enclose a copy of "The Law" written by the French Statesman Frederic Bastiat over 125 years ago.

It seems to me that the major responsibility of government should be to protect individual liberty and not use force against those who carry on their own work. Certainly, from a moral point of view, those who accept money and goods, taken by force, from those who are working are clearly wrong.

It seems to me that Mr. Hoy, having already been subjected to the numerous indirect and unavoidable taxes, merely wished to protect the balance of his property and is in fact a victim of injustice rather than a "common thief".

I wish you a happy New Year.

Dear Mr. Little

A while ago you sent a letter to Judge Gerald Coultas. I am writing to say thank you very much.

On January 17, 1979, I want to get the appeal date. The appeal will be held on May 11, 1979. The lawyer I had at the first trial will not be with me at the appeal.

I was surprised when I received your letter because it made so much sense: more than my lawyer or I would have realized. I think it is more prejudice because Mr. Birnie said they are making an example of me. Why didn't they take a bigger company that people know well, that has evaded taxes. Bigger companies probably just said a "fine". I had to serve a sentence as well.

If you could give me any advice could you please contact me. Thank you very much for your concern and help.

Yours truly

Chew Gat Hoy

TAX EVADER FINED, JAILED

The material reproduced here shows how the communications system may be used to affect the activities of the tax authorities right now. A news item can be the spur for the HALT organization to begin a pressure campaign by writing letters to the bureaucrats involved. Just a few calls can produce dozens or hundreds of letters, and that kind of pressure does affect the actions of politicians and bureaucrats.

*Journal
Express
6/22/78*

Tax-evader fined, jailed

A Chinatown businessman was fined \$3,256 and sentenced to 70 days in jail Tuesday after pleading guilty to evading \$12,000 tax on an income of \$48,000 between 1971 and 1976.

Provincial Judge Gerald Coultas said Chew Gat Hoy, 43, of 221 Union, "systematically defrauded the government and the offence was caused by greed."

Judge Coultas said during sentencing, "every person reaps the benefits of this country, including the accused, who has been here for 17 years, but by stealing from the government he steals from all of us."

"I can refer to him only as a common thief," said the judge.

Hoy, owner of Wing King Vegetables, was charged after federal income tax officials investigated the sales of bean sprouts.

Mike Little
909 Thurlow Street
Vancouver, B.C. V6E 1W3

December 28, 1978

His Hon. Judge Gerald Coultas
Provincial Court
222 Main Street
Vancouver, B.C. V6A 2S8

Dear Judge Coultas:

Re: Regina vs. Chew Gat Hoy

I read with interest your comments regarding the above case as they were reported in the Vancouver Express of December 22, 1978. I am writing with the assumption that you were quoted accurately by the reporter. I am very concerned about the direction in which our society is heading and hope you will accept the following observation as constructive criticism.

1. I have never met Mr. Hoy and am not acquainted with the facts of his tax evasion. My comments are strictly limited to the statements as they appeared in the newspaper.

PROGRESS REPORT (from page 1)

joining or expressing support for HALT. This should not be surprising, because individuals on fixed incomes, which pensioners most surely are, are among the greatest victims of today's destructive tax system. We welcome their support and look forward to the time when they will no longer need us.

Call For Volunteers

No fledgling organization ever has enough people on hand all the time. HALT is no exception. The headquarters staff is sorely tested every day by the continuing flow of memberships. If you live in the lower mainland and would like to spend one or two mornings, or whatever amount of time a week, pounding a typewriter or exercising any other office skills, we would be delighted to have you. This is your organization and your participation is essential to its success. Just call 688-2309, ask for Robin or Bill, and tell us when you would like to come in.

"Taxation is a penalty for working."
D.D. Cranfield

Donations Required

HALT needs office equipment. Anyone wishing to donate any of the following please call.

1. Desk lamps (4)
 2. Filing Cabinets (legal size preferred)
 3. Office storage cabinet
 4. Desks (2)
 5. Book cases
 6. Waste Basket
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HALT V-P WINS SKIRMISH (from page 1)

illegality of the Income Tax Act. On his 1976 tax return he answered each question with the words "object - self crimination" and attached a lengthy legal brief detailing his legal basis for doing so. In 1978 he filed his 1977 tax return the same way.

During the summer of 1978 he entered discussions of his returns with representatives of the Vancouver regional tax office. They told him that they did not accept his arguments and that they would consider the 1976 and 1977 returns not filed if he did not file them as they required him to.

Boytinck explained to the tax department that he was fighting the issue on principle and could not file the returns as they required. To prove his good faith he has placed security exceeding \$20,000 with an independent trustee, not to be released to the Income Tax Department unless he is convicted by a jury. He offered to reveal the name of the trustee to the department if an authorized official would sign an affidavit stating that the department would agree to a trial by jury when the case comes to court. The department refused to sign.

Summonses were issued November 20 ordering Boytinck to appear in court on December 12. On that date, counsel for Boytinck appeared in his stead and argued that the summonses were a nullity. His Honour Judge N. Mussallem

referred the matter to the British Columbia Supreme Court where Mr. Justice MacKenzie quashed the summonses.

Boytinck's battle has just begun. New, properly worded summonses have been issued.

Walter Boytinck is battling the taxman on principle. There are two issues he is fighting for. First, he maintains that the Income Tax Act is illegal and unconstitutional. Secondly, he is fighting for the right to trial by jury.

In a press release issued by HALT on the Boytinck case, Mike Little, HALT's president said that the Income Tax is not only illegal and unconstitutional, but it is also an immoral tax. Furthermore, the Act seems incomprehensible to 99.999% of the people. Members of the Parliament should be asked to swear an affidavit that they have read and understood the Act. Little said he would bet anyone a good lunch that not even one Member of Parliament could swear such an affidavit safely.

Little further suggested that the people should decide how much they want to spend on their government. We are just plain sick to death of more government than we need and more taxes than we can afford. Government grows like a cancer. For government to stop waste, we have to give it less money to spend.
