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A Bird? A Plane? No! It's Taxfreeman!!!

by Marco den Ouden

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 the government's day to wipe those happy smiles from the faces of Canadians.

"Ah," you groan, "what's the use? You can't fight city hall. 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 to these greedy grasping vermin in over 40 years."

Sixty-nine year old 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 battle municipal, provincial and federal tax collectors successfully, 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 court 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 court 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 has been estimated that 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. When the intrepid government snoops went to investigate, their fingers set off large rat traps. Barbed wire shred their clothing. "They both left in high dudgeon with hands

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badly swollen," relates Hart. "The idiots never came back."

In 1962 came the court case that made Gerry Hart a 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 three 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 form. "Who knows or cares," responded Hart.

The return was ruled valid in magistrate's court and upheld in the Manitoba Court of Appeal. Lawyers and agents for the Department of National Revenue left the court "fuming and frothing at the mouth in unrighteous anger on sighting myself with thumb at nose and extended pointing at them," recalls Hart.

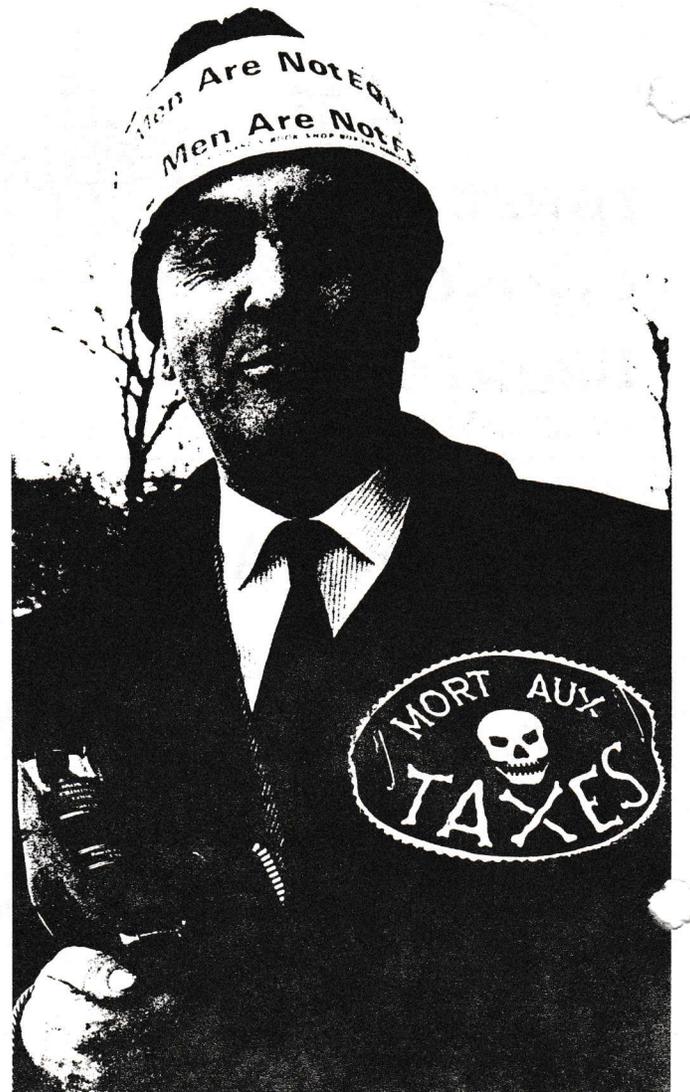
The Department threatened to appeal to the Supreme Court of Canada but eventually backed down. Hart has been filing similar commentaries since then.

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 has 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 \$1500. 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



Gerald Hart: "Free men are not equal. Equal men are not free."
Mort aux Taxes - Death to Taxes

claim of \$293 for an unpaid business tax. However, mortgaged property cannot 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 per 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

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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 the 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 setbacks, Hart continues to prosper in the tax-free enclave he has built for himself in Manitoba. But the denizens of the bureaucratic jungle also continue to encroach on citizens' liberties.

Just last year a new building was opened by the Department of National Revenue in Winnipeg. The director must have been seized by a fit of masochism for he sent an invitation to attend the grand opening to Gerald Hart.

Hart spoke for a great many oppressed taxpayers when he wrote back to the Director, Tax Thievery Brigands, Department of Infernal Revenue.

"Sir," he wrote, "returned herewith your slimey invite to attend the opening of your den of thieves, hypocrites, and bloodsuckers." He signed it, "with utmost disgust, Gerald A. Hart."

In an age of conformity, when far too many acquiesce slavishly to the dictates of the bureaucratic state, Gerald Hart stands out as a non-conformist par excellence. He calls himself Gerald Hart, Taxfreeman, and not even kryptonite can stop him.

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by Randall K. Hylkema



LIBERTARIAN SUPPER CLUB

On Friday, May 29, 1981 the Libertarian Supper Club will meet again. Our speaker will be Jack James, Vancouver maverick lawyer, who has tangled on numerous occasions with the legal establishment.

He was brought before the Judicial Committee of the The Law Society of B.C. for behaviour unbecoming a lawyer. He advertised and established a trade mark, The Law Shoppe for his business. Jack was fined by the Society, but the Law Shoppe still thrives.

Jack James also founded the International Self-Counsel Press and has used the Press to publish popular editions of Jerome Smith's The Reinstitution of Money and Understanding Runaway Inflation. He has also published a Canadian edition of Anthony Sutton's The War on Gold.

Those who have attended our first two Supper Club meetings already know that the food is excellent and the comraderie warm and congenial. Add to that an interesting guest speaker and we're sure you'll agree that the Libertarian Supper Club is an event you'll not want to miss.

The meeting will again be held at the Rembrandt Hotel. Cocktails at 6:00 p.m., dinner at 7:00, and our speaker after dinner. Please phone 937-0529 to make your reservations and pay at the door.

The government that governs Best governs Least

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