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Anarchist Federation
The Poll Tax
And How to Fight It
October 1988

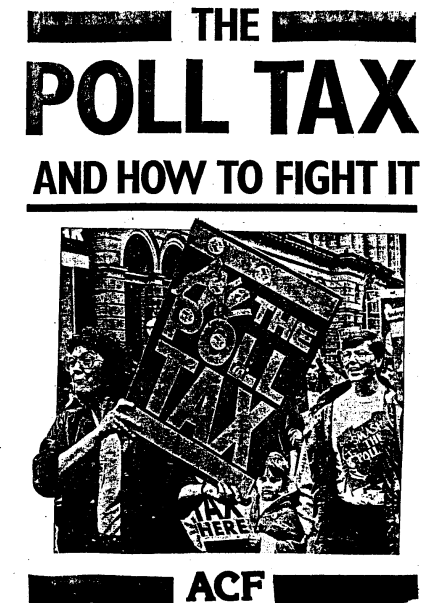
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“The Poll Tax and How to Fight It was the first of two
pamphlets we wrote on the Poll Tax, published around
October 1988. It encouraged the rise of mass revolt against
the Community Charge as it was happening in Scotland, and
as it was poised to be fought and beaten a year later in
England and Wales as well.” This document was transcribed
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The Poll Tax

And How to Fight It

Anarchist Federation



October 1988

It concludes by outlining the kind of action that *can* crush the poll tax: collective action by working class people outside the control of *all* bureaucrats, leaders and political parties. Drawing on the experience of what is already happening in Scotland, it shows how that action must be built around collective refusal to pay the poll tax, backed by solidarity action by council, and other, workers.

The poll tax is a massive attack on working class people, but if we act together, we *can* scupper the Tory 'flagship'.

REPRINTED BY THAMES VALLEY
CLASS STRUGGLE GROUP

If you are interested in organising against the poll tax or would like more information please contact: Anti Poll Tax, Folder 4, 17 Chatham St., Reading, Berks..

Anarchist Communist Editions
No 2

an economic revolution but a social and cultural revolution as well, involving a thorough-going change in attitudes and organisation of everyday lives to free us in our social and personal interactions.

8. We reject sectarianism and work for a united, *revolutionary* anarchist movement.

If you want to find out more about the Anarchist Communist Federation, then write to:
The National Secretary, PO Box 125, Coventry CV3 5QT.

Back Cover

IN CITIES ACROSS SCOTLAND council officials are having doors slammed in their faces. They're being chased off the streets by angry groups of local residents. Piles of official forms are being dumped in dustbins and set ablaze. Nurses, shipworkers, miners, and other workers are taking strike action. Council employees are threatening to defy their employers.

All these actions, and many others, are the latest stages in a campaign that's setting out to wreck the single most unpopular piece of legislation this government has so far tried to introduce: the poll tax.

The pamphlet aims to show just how hard the poll tax will hit ordinary people throughout Britain. It shows how much more they'll end up paying; what the repercussions will be on local council services; and how much more the Big Brother state will encroach on all our lives through the poll tax.

It goes on to demolish the myth that the leaders of the Labour Party or the trade unions are capable of leading a fight back against the poll tax — or that they could ever be made to act in our interest on any other issue. It exposes, how in practice, their concern is to keep the lid on our anger, working hand in hand with the ruling class to keep us in our place.

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anarchist-communism. How far such a revolution will be peaceful depends upon the degree to which the ruling class clings onto power through violence and state repression.

3. Genuine liberation can only come about through the self-activity of the great mass of the population. We regard parliament, representative democracy and political vanguardism as being obstacles to a self-managed society. Institutions and organisations which attempt to mediate in the fight against domination cannot succeed. Trade unionism as it is presently constituted, plays an important part in maintaining class exploitation, insofar as it regulates and justifies it through collective bargaining and bureaucratic structures. Nevertheless it is important to work within the trade union movement in order to build up a rank and file workers' movement which encourages workers' control of struggle and cuts across sectional boundaries.

4. Workers and other oppressed sections of society will, in times of revolutionary upheaval, create their own democratic institutions, whether they be based on the workplace or the community. To this end we encourage the creation of organs of struggle based on the rank and file, independent of the political parties.

5. Pure spontaneity is unlikely to be sufficient to overthrow entrenched class domination. Anarchists must indicate the libertarian alternative to class societies, participate as *anarchists* in struggle and organise on a federative basis to assist in the revolutionary process

6. Capitalism is international and needs to be fought internationally. We therefore try to maintain contact with as many anarchist-communists as possible in overseas countries as the preliminary stage to the creation of an anarchist international.

7. We do not simply seek the abolition of class differences, for inequality and exploitation are also expressed in terms of race, age, sexuality and gender. Personal relationships are now often based on domination and submission. We seek not only

Capitalism is organised to exploit and oppress our class, and for as long as it exists, we will be forced to fight off repeated attacks upon us as capitalism tries to shift the burden of economic crises onto our backs.

The fight against the poll tax gives us an opportunity to build towards a real and lasting sense of *community* in the streets, the flats, and the estates where we live. Our collective struggle can help make us less isolated and detached from one another in our separate homes. It could help forge a sense of togetherness, mutual aid and solidarity, and see the emergence of *real* community organisations.

The emergence of that sense of real community would strengthen our ability to take on the whole stinking system, that spawned the poll tax in the first place.

The fight against the poll tax is one part of the struggle we must wage against the whole system of exploitation that exists to oppress us.

Our eventual goal must be to do away with that system, and create a society in which we are able to exercise *real* control over our lives.

A society without factory bosses or political parasites, where we will be able to organise our lives for the mutual benefit of all, not a small class of employers and property owners.

The poll tax must be seen as one battle in an ongoing class war

Anarchist Communist Federation Where We Stand

1. Capitalism and other social systems in which wealth and power are the property of a ruling class/elite, must be destroyed.

2. Reformist and statist solutions will necessarily fail and therefore revolution is the only possible means of achieving

POLL TAX: What will it mean?

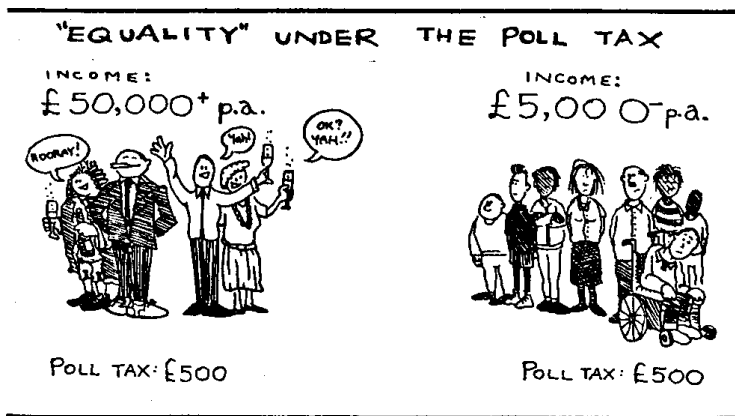
The Poll Tax is, in essence, a tax on being alive

THE GOVERNMENT'S PLAN to replace the current system of domestic rates with a new flat-rate Poll Tax is bad news for working class people throughout Britain.

The Community Charge, or poll tax, will start to take over from the rates system in 1989 in Scotland, and in 1990 in England and Wales, and the poor will immediately feel the effect of the changes.

Under the current system, a 'rate' is levied on every building in a local authority's area, based on the value of the property. People living in a four bedroom house on the outskirts of town pay a bigger rates bill than someone living in an inner city flat or bedsit.

But the new poll tax, which is a flat rate tax on *people* not on property, will change all that. Everyone over 18 will have to pay exactly the same amount: whether they're a bank manager, a chartered accountant, a checkout operator, or an office clerk. A factory boss will have to pay the same poll tax as the people who work on his production lines. Even the unemployed will have to pay.



recent examples are massive tax concessions to the rich; the slashing of benefit levels; the run-down of the NHS; anti-worker legislation; Section 28 of the Local Government Bill, to name but a few. And on the horizon, along with the poll tax, loom yet more attacks: the 'work-for-dole' Employment Training Scheme; the new Immigration Bill; appalling new housing legislation. The list goes on and on.

The details of these attacks may differ, but their effect is the same in every case: working class people suffer, and the rich and the powerful benefit.

Thatcher says the main reason for the poll tax is to increase 'accountability' in local government. 'Electors', she says, 'should be made aware of the cost of providing local services before they cast their vote'. What she means by this is that the rich (who pay more rates than the poor) should be freed of the 'burden' of bearing the cost of providing local services used largely by the poor.

Because the poll tax shifts that burden onto our backs, what this will mean in practice is that working class people will be forced to demand cuts in council services — services many can ill do without — simply so they'll be able to afford to pay their poll tax bill.

The bitter irony, of course, is that the Tories are forcing the poor to inflict attacks upon themselves...

So, it's essential that we fight the poll tax as an attack on our class. But as a class the struggle we are waging isn't to retain the old rates system, any more than it is to protect the bureaucrats who run our local authorities.

Our opposition to the poll tax has nothing to do with it being 'unjust' or 'unfair', because we realise that the capitalist system has no interest in being fair or just to our class.

But we don't want our campaign focused on a handful of publicity-seeking party builders. We don't want, or need, the "support" of professional politicians who are only interested in our campaign of resistance, if it will help them in their own pathetic power struggles within the Labour Party.

It is the collective unity of our communities that is our strength.

Anti-poll tax groups in Scotland are now preparing to make the non-payment campaign bite. They're pledged to stand together and protect each other. That means being prepared to repel registration officers and resist the bailiffs. It means ensuring that the non-payment campaign stays solid. It means stopping officials pressurizing isolated individuals into paying. And it means making the authorities realise that any attempt to pick on one family or one street to 'make an example of' will be treated as an attack on everyone.

Those of us in England and Wales must do all we can to support, and learn from, the struggle being waged in Scotland, as we prepare to build the struggle in our own areas.

The poll tax can be beaten. But it can only be defeated by militant autonomous action by working class people outside the control of all unions, parties or leaders. The poll tax? Can't pay, won't pay!

Why is the poll tax happening?

TO UNDERSTAND WHY the poll tax is being introduced, we need to put it in its political context.

The poll tax isn't an isolated, 'one-off'. It is the latest in a relentless series of attacks on our class that the Tories have launched in the last nine years. Among the most



Only residents of old people's homes, severely handicapped people and long term hospital patients are exempt from paying.

All this means that while the rich enjoy big cuts in their rates bills, the poor face massive increases. Many poll tax rates will be twice or three times what people pay at present, some will be even more.

So the poll tax will be good news for those who live in the leafy suburbs, where 2-car families have already been enjoying the fruits of the recent slashing of high income tax rates. But, in the inner cities, in working class estates throughout Britain, it will come as yet another savage attack on the falling living standards of ordinary people. Families already struggling to make ends meet, will be further pushed into poverty and debt by the poll tax, and bailiffs will be knocking at the front doors of non-payers.

While the poll tax will hit *all* working class people, some groups will be particularly hard hit:

Working class women will lose out in a number of ways. Because the poll tax is levied equally, irrespective of income, women workers — who make up a large percentage of the low-paid — will be severely affected. Of course, much of the work that women do — for example, housework, looking after children, or caring for relatives — earns them no income, yet they'll still have to find the money to pay. This will force many already over-burdened women into taking up 'homeworking', or finding other badly paid, exploitative work.

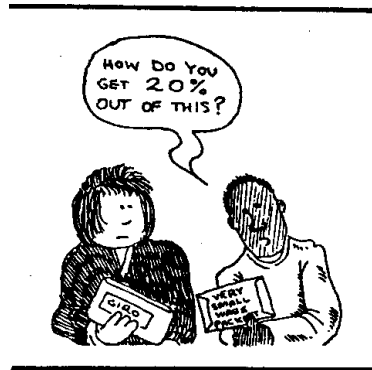
Couples who are married, or who are living together, will be *jointly liable* for each other's poll tax. If one partner doesn't pay, the other can be taken to court — even if the partner who owes the money has walked out on them. This can leave women bearing the financial cost of a relationship ended by their partner.

Registering for the poll tax will bring an extra worry to women who have left home out of fear of domestic violence. Women's Refuges will be forced to make public to poll tax offi-

ciala a full list of their residents – destroying their anonymity and so putting women's safety at risk.

Black and Asian families living in inner city areas, where rates are currently low, but where poll tax levels promise to be high, will also lose out badly. Black and Asian people are also likely to be amongst the lowest paid of workers, and so will be doubly hit. Traditional Asian extended families, where four or more adults may live in one household, will see their bills soar through the roof.

The unemployed, most of whom recently lost out through the slashing of benefit levels in April 88, face further attacks under the poll tax. People receiving Income Support and/or Housing Benefit will have 80% of their poll tax bill paid, leaving them to find the remaining 20% out of their Giro. They may get a partial rebate towards that 20%, but



it will be based on the national average poll tax. If you live in an area with a higher than average level, tough!, you'll have to find the extra cash yourself. Those on the Employment Training Scheme, full-time students and student nurses all come under this rule.

Housing organisations, such as Shelter, are warning that the introduction of the poll tax will lead to an explosion in the numbers of young homeless people. Parents in many poor families may be unable to find the money to pay the poll tax bills for children over 18 still living at home – and many young people may be forced to leave home because of this.

But while we'll all be struggling to find the extra money, big business will be booming.



Anti-poll tax groups in nearby areas have sought each other out and built federations and networks that have spread throughout cities.

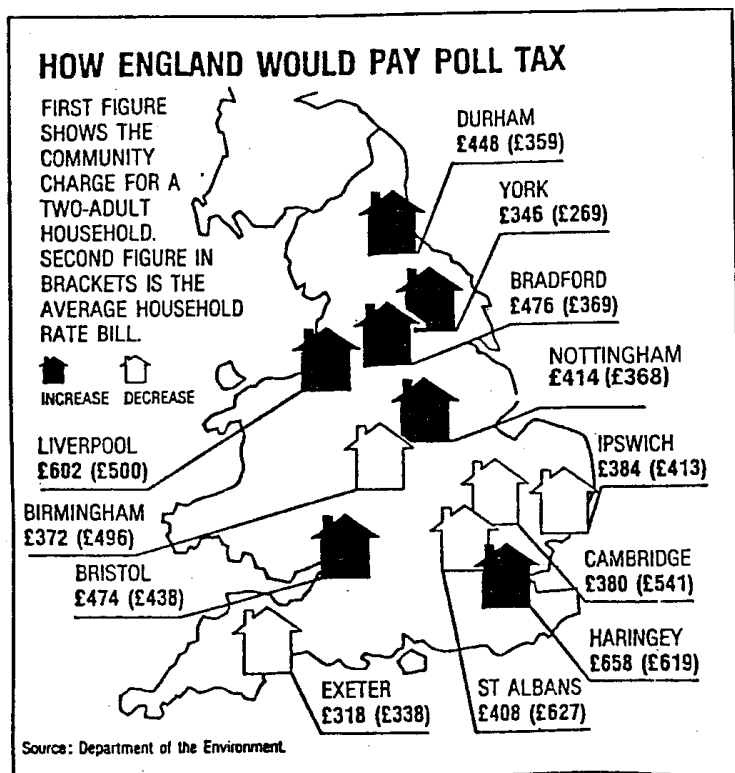
The most encouraging thing about this action, is that it is being built outside of the control of political parties or self-appointed 'community leaders'.

The only major political party in Scotland in favour of a won't pay campaign is the Scottish National Party. They're planning to get a few of their leaders prosecuted for non-payment as 'martyrs' to the cause.

It's also possible that in the Autumn, a small group of Labour MPs and councillors will come out in support of a non-payment campaign. They'll doubtless try to claim all the credit and get all the publicity "on behalf of" those large groups of working class people who've already committed themselves to non-payment, *despite* the attacks of the Labour Party.

A standard Business Poll Tax Rate will be set by central government for the whole country, and you can bet they'll set it as low as they think they can get away with. As part of the Tories' commitment to the "enterprise culture", they want to free company directors of 'troublesome' high rates levels that are currently eating into their profits.

With the rich paying far less to local councils than before, the burden for paying for local services is shifted even more onto the backs of the poor. Either we have to fork out for poll tax bills beyond our means, so that the council will still provide libraries, street cleaning, home helps, cheap bus passes, dial-a-rides, or any of the dozens of other services working class people use and need. Or, we pressure the council into lowering the poll tax rate to something we can afford — and see all those services axed or 'privatised' (which means we have to pay for them anyway). Either way, we lose out.



Council workers anger could be focused in many ways: refusing to compile registers; refusing to issue poll tax demands; refusing to put services out to tender; spreading information about poll tax snoopers; offering advice to anti-poll tax groups in the area about ways to frustrate the council's machinery; and, of course, all out strike action.

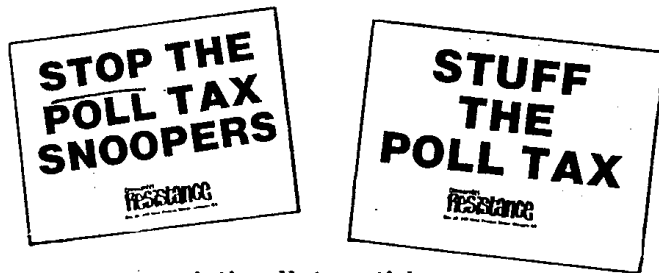
It's clear that, just as in the struggles against rate-capping waged only a few years ago, Labour councils will be second to none in attacking any such moves by council workers. That's why it's so important that — just as with non-payment — any action is taken collectively, together.

Such action could have a major impact on the introduction of the poll tax. But the crucial battleground on which the fight against the poll tax will be won or lost, is going to be outside the workplace: the collective community campaign of non-payment.

REFUSING TO PAY

In some areas of Edinburgh up to 75% of homes are displaying 'We won't pay the poll tax' posters in their windows. That level of anger puts paid to the defeatist myth that there's 'no mood for a fight', or that people won't be prepared to break the law. That kind of community solidarity has been built through the work of local anti-poll tax groups who've been able to bring people in a locality together.

Such groups have often started from small beginnings. A few individuals have come together to leaflet their area, or canvass door-to-door, to gauge the level of support for anti-poll tax action. They've then held public meetings in local halls, community centres, or pubs to discuss the implications of the tax locally, and ways to beat it. They've then launched 'non-payment pledges' and encouraged whole streets to sign, and distributed posters, information sheets and newsletters.



Anti poll tax stickers

And so too will council employees. Under the poll tax, they'll face wage cuts, jobs losses, speed-ups and 'privitisation' threats as local councils slash their budgets and shut down services to save money.

New armies of bureaucrats, snoopers and bailiffs will be formed to police and enforce the poll tax. First, registration officers will knock at your door and demand to know who is living there. Later, snoopers will be employed to make sure that everyone who is supposed to be paying up is doing so. In law, the government can get your 'personal details' from any existing files on you (except police, medical and social work files) without your knowledge or consent.

They've already announced that they want all 600,000 full-time students to carry a 'poll tax ID card'. A compulsory identity card (to prove you're paying the poll tax) for all citizens, can't be far behind in their thinking. Without the card, you wouldn't be able to get help from social services, get your rubbish collected, etc.

Worst of all, if we can't find the money to pay the massive new bills, we'll be fined. For a first offence of not paying (for three months) the fine is £50; for the second offence the fine is £200. If you don't pay the fines, bailiffs will be sent to your homes to seize property. If you live in England or Wales, you can be sent to prison for not paying the poll tax — but this doesn't apply in Scotland.

The poll tax is a massive attack on our class. It will take money from the poor and give it to the rich. It will make the poor pay more for fewer services. It will throw council workers onto the dole. It will create thousands more bureaucrats to ensure that we tow the line, and threaten us with fines and jail if we don't.

The poll tax must be stopped, it must be smashed outright. And it can be if we organise together in the right way. People in Scotland are already beginning to take effective community action, and the rest of us can learn lessons from them. First of

all we need to look at how *not* to fight the poll tax and that means looking at what the Labour Party and the leaders of the trade unions are saying.

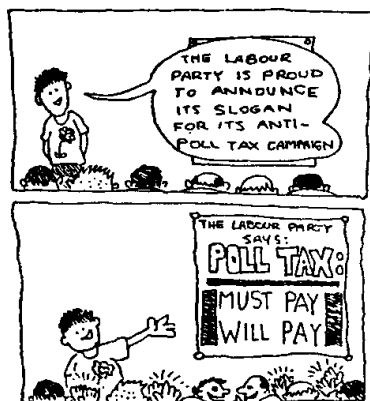
How *not* to fight the poll tax

WORKING CLASS PEOPLE WHO come together to build an effective fight against the poll tax won't just find themselves up against the Tories, the bailiffs, the snoopers and the courts.

They'll find themselves attacked and blocked at every turn by the leaders of the Labour Party and the trade union movement too. Neil Kinnock and Norman Willis (head of the TUC) may have joined together to 'condemn' the poll tax and pledge 'action' against it, but underneath this public facade of 'opposition' their real position is all too clear.

They want to contain our anger about the poll tax. Most of all they want to divert us away from taking the very action that could wreck the poll tax. They're scared rigid by the thought of working class people taking collective action for themselves outside the control of party bureaucrats and union officials. And they'll try and stamp out any attempts by us to do it — over the poll tax or any other issue.

The reality of the Labour Party's opposition to the poll tax is already clear in Scotland. Labour controlled regional councils in Lothian, Strathclyde and elsewhere are *already implementing* the poll tax. Lothian council has so far spent £2.85 million on installing computers to store poll tax information, and



Leaders of the main local government workers union NALGO however are dead against any such action. NALGO say they will only support a 'public opinion' campaign, and are claiming that action taken by council workers would 'wreck much of the work already being done in Scotland' by Kinnock, Cambell & Co.

It's clear then that any anti-poll tax fight inside local councils is up to rank and file council workers. They must come together to build their own struggle — outside the control of their unions — in solidarity with the resistance growing in communities outside.

Malcolm Rifkind, the Scottish Secretary, is deeply worried by the non-registration campaign being waged in Scotland — and so he should be! As the deadline set for completing registration in Scotland — October '88 — approaches thousands of people are still refusing to register. Early estimates suggest that a *minimum* of 100,000 Scots have joined the boycott. In Glasgow alone, 43,000 forms had not been returned when the initial deadline passed. In some areas, 90% of homes have joined the refusal campaign .

If hundreds and thousands of addresses have still to be processed when the October deadline passes, it will throw the whole poll tax timetable off schedule.

Predictably enough, Labour councils are starting to fine people who refuse to register. Labour controlled Lothian Council has begun sending out 'penalty letters', fining the first of the 8000 people in the area who've refused to give information.

Important though this part of the struggle is, it can only *delay* the completion of registration. The government — through access to dozens of private file (see first section) — will eventually have a full list of "responsible persons" liable to pay. Non-registration is only Round One.

STOPPING IMPLEMENTATION

Council workers are in a unique position to help the fight against the poll tax: they are going to be the ones faced with putting it into practice. And, because the poll tax will mean massive cutbacks in local council services, they'll also be the ones faced with wage cuts, redundancies, end threats of 'privatisation' of services. In addition, many council workers are also very low paid, and will be as badly hit by the poll tax as the rest of the poor.

It's hardly surprising, then, that many council employees are angry, and committed to taking action against the poll tax.

have already begun to compile the 'registration' lists.

But the National Executive Committee of the Labour Party has realised that their collaboration with the poll tax will attract the anger of the thousands of poor people faced with massively increased bills.

So, they're planning to try to disguise what they're doing. They're planning to tell all Labour controlled local authorities to house their poll tax officials in separate buildings, away from normal council offices, and use "special headed notepaper" for poll tax bills, to try to give the impression that it's not *really* them that's implementing things. This way, we're not supposed to notice that it's a *Labour council* that's sending the bailiffs into working class estates, or that it's a *Labour council* that's jailing people that are just too poor to pay.

They must think we're pretty stupid. We can recognise an enemy when we're being attacked by it.

And while all this is being planned, the Labour Party's campaign 'against' the poll tax continues.

In a fanfare of publicity, the Labour Party, TUC and Scottish TUC launched the "Stop It" campaign. Its aim is to collect thousands of names on a "People's Petition against the Poll Tax" which it will then present to the government. The hope is that Thatcher — on seeing the Petition — will immediately drop the poll tax, and apologise to Parliament for ever having come up with such a stupid idea in the first place...

To back this up, the Labour Party are even thinking about boycotting the Queen's speech at the start of the autumn Parliamentary session.

What planet are these people living on? The Thatcher administration won't drop the poll tax because we ask her to *nicely*. Pathetic antics in Parliament will be useless. The government has already told civil servants to pass on the "People's Petition" to local authorities to check that those who've signed are reg-

istered to pay. The only purpose the petition serves, is to help the poll tax administrators!



First, you can send the forms back unopened, marked 'not known at this address'. Or, wait a fortnight, then write back and ask for a new form to replace the one that's mysteriously 'gone missing'. You can then send it back only half completed. When they return it to you, to fill the rest of it in, answer another couple of questions, then send it back again.

If only a few isolated individuals take this sort of action, it will have little effect. But if hundreds and thousands of people — co-ordinated through anti-poll tax groups — keep on sending forms back and forth, the bureaucratic chaos it would cause a local council could slow their poll tax machinery to a crawl, if only temporarily. Like all action taken against the poll tax, this kind of action is most effective if taken *collectively*.

Again, this is just what's been happening in Scotland already. The residents of one street in Ruchazie, Glasgow, recently dumped all their still blank forms back at their local registration office. Their action was echoed by Tenants' Associations in Dunterlie. To mark the beginning of this round of action, anti-poll tax groups held a collective burning of poll tax propaganda outside the Scottish office in Edinburgh, while solidarity demonstrations were held in London.

Labour shuns poll tax revolt

David Hencke
Westminster Correspondent

DETAILS of Labour's tactics on the poll tax in Scotland are set out in a document and the draft statement make it clear that Labour councils need the money from the community charge to continue running their services.

32 amendments aiming to persuade the party to support both non-payment and various forms of civil disobedience to the Scottish poll tax.

The key to stopping the poll tax lies in real action taken by working class people in the streets and estates where they live, backed up the action of council workers, inside each local authority.

But most of the Labour Party's anti-poll tax campaign, consists of denouncing those calling for just that sort of action. Kinnock has repeatedly slammed any suggestion that people should refuse to pay the poll tax, or that council workers should refuse to implement it. And he's dead against people making any attempts to stay off the poll tax register — because he wants us all to vote Labour in the next election!

In Scotland, where resistance to the poll tax is already underway, trade union officials and Labour Party leaders have been forced to go further. They've been forced to call some 'action' — not because they wanted to, but because the huge groundswell of opposition to the poll tax that exists was threatening to bypass them all together.

So, in an attempt to try and soak up some of that anger, and regain control for themselves, they called a nationwide 'public stoppage' on September 13 of *fifteen minutes*. Christie Campbell, leader of the Scottish TUC — who is dead against a 'won't pay' campaign — was hoping that promoting the token quarter-of-an-hour stoppage, would help damp down that anger, and also give the impression that the Labour and trade union bureaucracies are the spearhead of the fight against the tax.

Of course, mass action *is* the key to defeating the poll tax, but such token measures as a fifteen minute stoppage — in effect a "tea-break against the poll tax" — will only serve to wear down people's enthusiasm, and spread despondancy, when they, inevitably, has no effect. No wonder Campbell is so keen on it!

On the day hundreds of Scottish mineworkers, bus drivers, shipworkers, nurses and others *did* join the stoppage, and large rallies were held in major towns. But this impressive display of anger was wasted, as the action was brought to a swift end



OPPOSING REGISTRATION

Before the government can levy the poll tax, it must first compile lists of who is liable to pay. This offers us the first opportunity to delay and obstruct the workings of the tax. Every household will receive a poll tax questionnaire, which will be used to calculate the bills for all adults living at that address. The questionnaire will either arrive in the post, or will be brought round by a poll tax registration officer, who'll come canvassing door-to-door in your area.

In Scotland, poll tax registration officers have already started work — yet the level of opposition they are meeting in inner city areas has already forced many of them to resign. Local councils are finding it hard to refill the vacancies. You can hardly blame them for packing it in. They've had doors slammed in their faces, dogs set on them and forms thrown back at them. Some of them have been chased off the streets by groups of angry residents. In Pollokshields, Glasgow, poll tax officials have needed police protection to carry out their work.

Harrassing officials may be a very effective short-term tactic. Eventually, though, every household will receive a questionnaire. There are still numerous things that can be done to delay things — we may even be able to string it out for months.

after 15 minutes. Christie Campbell, breathing a huge sigh of relief that the worst was now over, hurriedly ushered everybody back to work. Some workers refused Campbell's orders and, to his dismay, stayed on strike for the rest of the day!

Campbell and Co's attitude would be laughable, if it wasn't so serious. Of course, there's not the slightest doubt that Campbell and his cronies will refuse to support council employees, or any other workers, who down tools and refuse to support or implement the poll tax once it's become law.

Outside all this deception and political manoeuvring, the real fight against the poll tax is gaining momentum. Groups committed to resisting 'registration' and building for a non-payment campaign have already formed in towns and cities all over Scotland. Groups are starting to spring up all over England and Wales too. Rank and file council workers are coming together to discuss ways of wrecking the legislation from the inside, *despite* their union leaders. And, most importantly they're looking at ways to forge links between the fight in the workplace and the struggle being waged in the community.

The seeds of an effective campaign are already being sown. The potential exists for a massive autonomous working class movement of defiance and active resistance, starting in Scotland and spreading nationwide.

We mustn't let anything sabotage that fight.

How to smash the poll tax

THE KEY TO SMASHING the poll tax lies in a collective campaign of non-payment. The slogan “Can’t Pay, Won’t Pay” must become a reality in working class areas all over Britain.

Is such a campaign realistic? A recent MORI opinion poll showed that 42% of people in Scotland said they *would support* a campaign of non-payment, and that figure is bound to rise still further as the April ‘89 deadline approaches. Work to prepare the ground for such a campaign is already well underway. At the time of writing, there are 23 local anti-poll tax groups in Edinburgh and 31 in Glasgow. Many are linked through city-wide federations, that draw the neighbourhood groups together. Others groups are springing up all over Scotland. A movement of working class people committed to non-payment *is* emerging.

As that movement spreads throughout Britain, we should make one thing abundantly clear. Non-payment of the poll tax may be an illegal act, but we make no apologies for breaking the law. The law is not a set of impartial rules that we all agreed to play by. The law is the framework drawn up by the ruling class and enforced by its agents (the police and the courts) by which we are exploited.

Anything that can challenge the ability of the ruling class to ride roughshod over us, is — by definition — going to be illegal. Whether it’s picketing by sacked P&O seafarers at Dover, or refusing to pay the poll tax, the fact remains the same. If it’s effective, if it threatens the power of the ruling class, it will be against their law.

And, in the case of the poll tax, non-payment is also going to be the only *practical* way by which the legislation can be defeated.

Non-payment will become the third phase in the fight against the poll tax. The first two important elements are non-registration and non-implementation.

