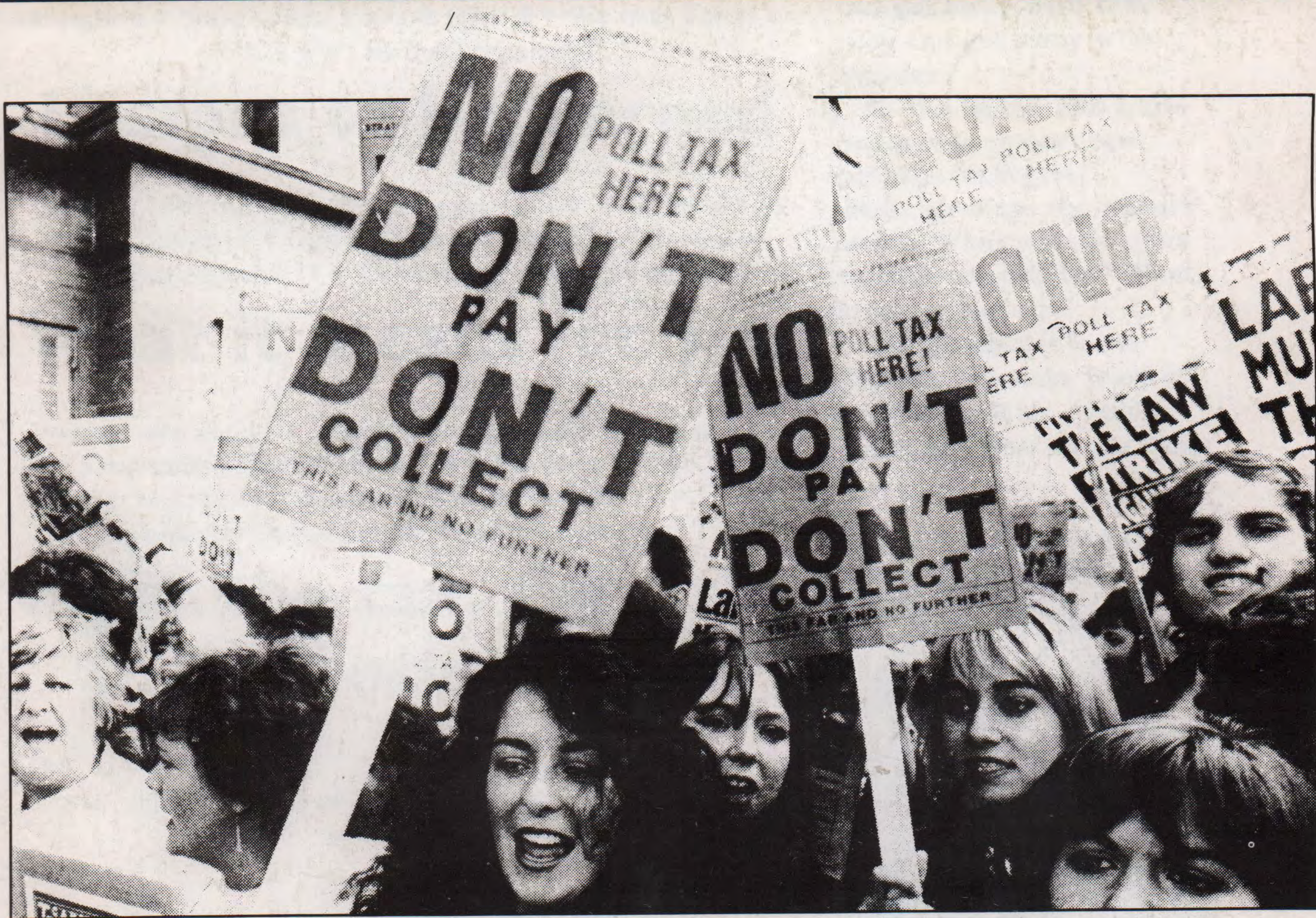


HOW TO BEAT THE POLL TAX



A Socialist Organiser pamphlet 60 pence

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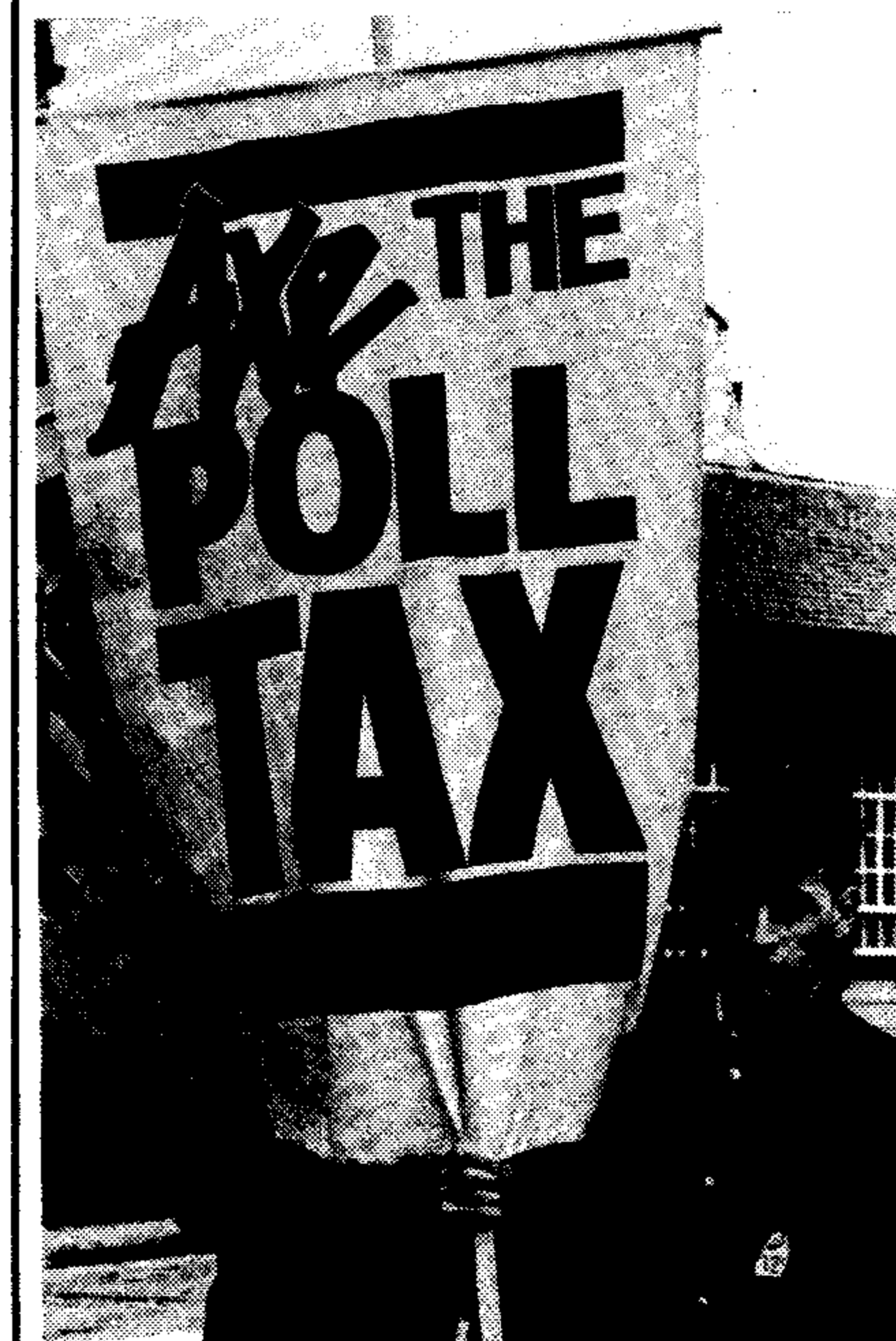
HOW TO BEAT THE POLL TAX

The poll tax is one of the Tories' most daring provocations of working class people. It blatantly means hardship for the poor and huge savings for the rich.

Daring — because if they can get away with this, they can get away with murder.

So the labour and trade union movement faces perhaps its biggest challenge since the miners' strike. What is to be done to beat the poll tax? What strategy can win?

This pamphlet from *Socialist Organiser* looks at what the poll tax would mean, and how we can beat it.



The government calls it the "community charge". Just about everyone else calls it the poll tax.

It is a flat-rate payment on every adult, bearing equally heavily on the lowest paid hospital cleaner as on the highest paid City whizz kid. The old principle that taxation should take account of people's ability to pay, has been unceremoniously dumped.

Nicholas Ridley, the Minister responsible for bringing in the tax, summed up the brutal "logic" of the thinking behind it when he asked, "Why should a Duke pay more than a dustman?" Millions of working class people know instinctively that Ridley and the Tories are wrong — elementary fairness dictates that a Duke *should* pay more than a dustman in local as well as national taxation.

But the precise details of how the poll tax will work are still not widely known.

• **When does it start?**

The first bills are arriving *now* in Scotland. England and Wales will both be hit in April 1990. The registration forms for England and Wales will be going out from May of this year. Once the forms go out, those who receive them have 21 days to respond before councils have "power of enforcement".

It seems that the government has put back the timetable by one month in order to avoid a situation in which "enforcement" would begin in the week before the county council elections. Registration forms will be followed up by canvassers coming to your door to get your name and the names of other people in your house.

• **How much do they expect us to pay?**

It depends where you live. A flat-rate charge will be set by each local authority at the start of each financial year. In general it will mean a shift in the burden of taxation away from the South, towards the North, Yorkshire and Humberside.

According to the government's own estimates the northern regions will experience a rise in the local tax bill of around 32%, while in the South East the bill will drop by 23% on average. But it's inner London where the most striking rises will occur: most boroughs will have to impose a poll tax bill for a two-adult household of more than *double* the old rates bill: in Tower Hamlets it is estimated that the increase will be 133%;

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Robbing dustmen to pay Dukes

in Greenwich the estimate is a 146% increase.

Worst hit will be those in homes which have a low rateable value (ie. smaller and older properties) and those homes where there are two or more adults. Those with large families (like many Black and ethnic minority groups) will be especially severely hit.

• **How do you pay?**

Everyone over 18 will receive separate poll tax bills with a year's payment spread over 10 months. Parents will not be liable for children over 18 but spouses will be jointly liable for each other's bills.

• **What if you're low paid or on benefit?**

Everyone pays at least 20%. The Tories say that income support will be increased so that claimants can pay the 20% from their giro...but...benefits will be raised by 20% of the *national average* of the poll tax. So claimants in areas with above average poll tax (ie. areas where council expenditure is higher due to general levels of hardship) will automatically lose out.

The system of rebates for the low paid is still unclear. In general, rebates will be based on the Housing Benefits scheme, which has already been repeatedly cut back under the present government.

The net weekly income at which you will have to pay the full poll tax will be around £55 for a single person under 25; £75 if you're a single person over 25; £120 for a couple with no children; and £135 if you're a couple with two children. That's what the Tories mean when they talk about "generous" rebates!

Sheffield shows how to organise

One hundred people said they were interested in joining the Labour Party after our ward party in Sheffield distributed an anti-poll-tax leaflet to 7,000 homes.

We then set up a public meeting and a broad-based anti-poll-tax union was launched. Over 130 people attended that first meeting. The group has issued fortnightly newsletters, produced leaflets and posters, had stalls at the two main shopping areas in our ward and called two public meetings.

Contact has been made with local tenants' groups and trade unions, many of which have asked for speakers.

Our Labour Party branch has remained active, and will be distributing leaflets

• **What happens if I don't pay?**

"Wilful" non-registration is a civil offence with a fine of £50 followed by a series of £200 fines on top of payment of the poll tax itself. The local authority is required (by central government) to issue a summons against any "wilful" non-payer after three months.

This would allow bailiffs to seize goods. In theory, non-payment could result in imprisonment though this is unlikely in practice. The government has taken sweeping new powers to seize money from wages, savings and benefits.

• **So isn't resistance futile?**

No! Even given the government's powers to seize money at source, there is still plenty we can do to resist the introduction of the poll tax, frustrate its implementation and build up the kind of mass opposition that will ultimately defeat it. The details of how to organise such resistance are outlined elsewhere in this pamphlet.

The keynote must be **unity**: individual acts of defiance, however heroic, will be futile. We need mass campaigns of non-cooperation and non-payment in working class communities and estates. Community-based groups must link up with trade unions in local government and the DSS to boycott punitive action against non-payers.

We must use mass non-payment campaigns and action by the unions to demand that Labour-controlled local authorities drop implementation of the poll tax. It won't be easy, but the potential support for such a campaign is there, amongst ordinary working class people. Our job now is to give a lead.

on the poll tax on the Labour Party national weekend of action, 7-9 April.

As well as organising locally our ward Labour Party has called a meeting for all Labour Party members in Sheffield who want to fight the poll tax.

We want to reverse the decisions by the District Labour Party and the Labour council to implement the tax. We plan to work closely with the city-wide anti-poll-tax group, and its 29 affiliate groups.

What we've done in Sheffield can be done elsewhere. If Labour, trade union, and tenant activists do the necessary work, working class people will respond.

We need to organise every city in England into a dense network of anti-poll-tax unions, committed to making this evil tax unworkable.

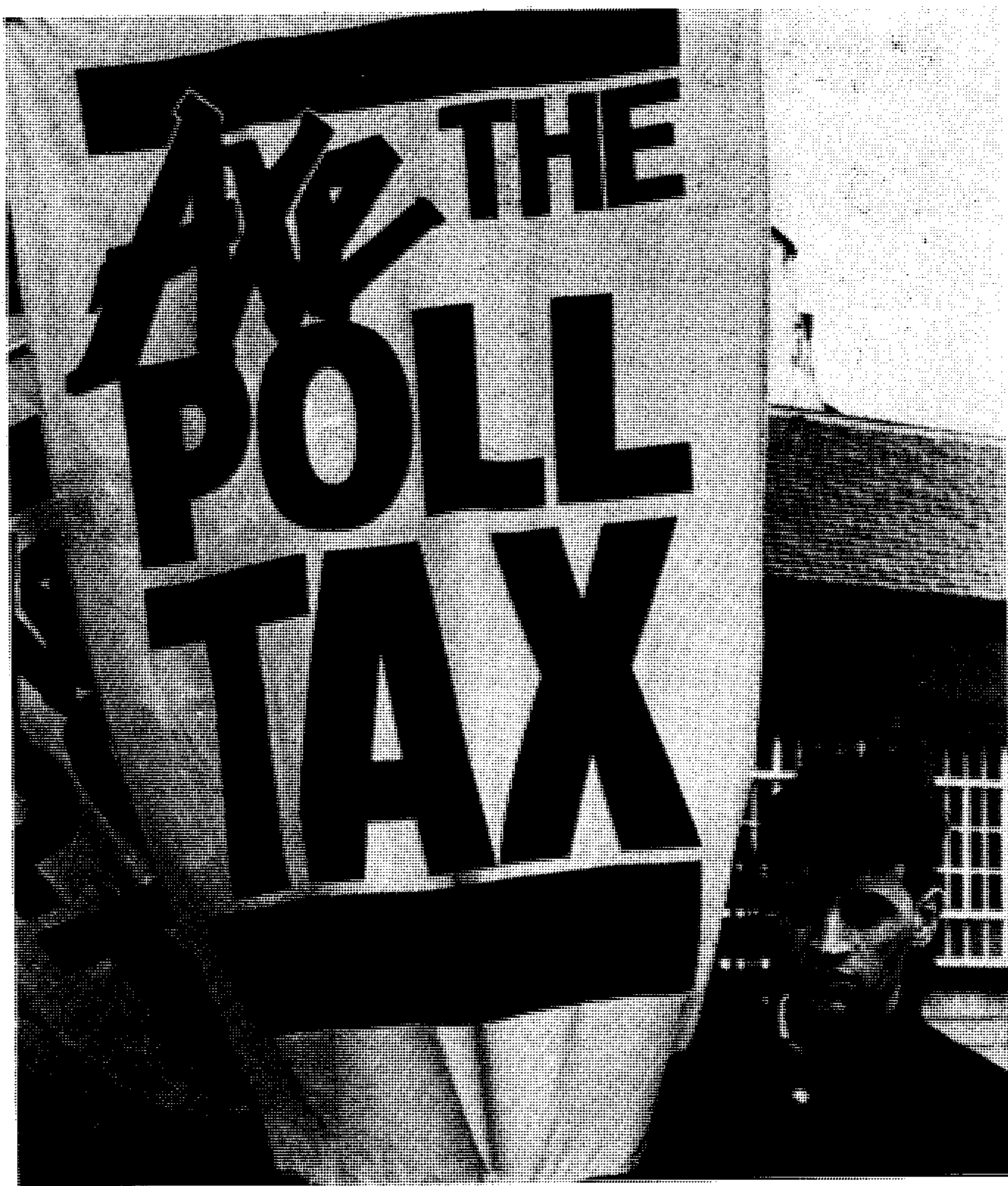


Photo: John Harris (Report)

Build anti-poll-tax unions!

The battle against the poll tax must be waged on two fronts: mass non-payment campaigns in the community and the call for non-implementation by Labour councils and the trade unions. Both are equally important: in fact, you won't get one without the other.

In Scotland, where the poll tax is being introduced a year ahead of England and Wales, local anti-poll tax unions have been organising for over a year. The Scottish experience contains many useful lessons — and some important warnings — for the rest of us.

In Strathclyde, Lothian and elsewhere in Scotland anti-poll tax groups have had considerable success in mobilising local residents.

The main value of such community-

based groups is in emphasising the *collective* nature of the opposition: by its very nature the poll tax affects people first and foremost as individuals, isolated in their homes. Local groups must constantly stress the need for collective action and solidarity.

Initially, petitions, street meetings, telephone trees and so forth, can be used to break down this isolation. The first stage of such a campaign must be frustration and obstruction of the registration process.

This means things like delaying sending back registration forms until the last possible moment (you have 21 days to return the form — wait 19 days before sending it); writing for a new form because the first one was “lost”; sending the form back incomplete with questions for clarification (What is a “responsible person”? What is a

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“dwelling house”?).

The important point, again, is that such action should be collective. Duplicated letters asking such questions should be available for people to pick up, sign and send to the registration officer.

Such action will not, of course, stop the poll tax and this should be made clear to people. But what it can do is build up local solidarity, buy time for further campaigning, increase the pressure on the council and affirm the level of the opposition.

We should point out that calls for outright “non-registration” are futile. The only way to really avoid being on the poll tax register is to become a non-person — not pay rates, not pay rent, not be on the electoral register, never claim housing benefit or social security, never be ill, never go to a public library or swimming bath. Non-registration is therefore a non-starter and we should not mislead people about this.

A successful campaign around obstruction of the registration process will encourage the mass non-payment campaign. Here again, the emphasis must be on collective action. People should be encouraged to display posters in their windows and local advice points should be established.

We must be honest about the risks: a surcharge of about £50 on those paying full poll tax and about £10 for those paying the 20% minimum, are the likely penalties for non-payment — if we lose the battle.

In England and Wales, July and August 1990 (July 1989 in Scotland) will be crucial: after three months of non-payment, councils are required by central government to begin legal action to get the money. This time-lag must be used to lobby councillors and campaign within the local government unions.

Mass community-based action around obstruction of the register and non-payment will be essential for building up the overall campaign. But we must be clear: *mass non-payment alone will not beat the poll tax*. Community action must be used to turn the campaign into the labour movement and demand non-implementation by councils and non-cooperation from the unions.

At the moment, the official Labour Party and TUC position is pathetic. They haven't even organised a national demonstration on the issue, despite being instructed to at the last TUC Con-

ference. The national Labour Party, the Labour-controlled Association of Metropolitan Authorities and the entire trade union leadership have urged compliance with the law.

The Scottish Labour Party conference voted down resolutions supporting people who refused to pay the poll tax, and calling upon Labour-controlled authorities not to seize the wages of those who refuse to pay.

This can be changed. Lothian NALGO has pledged non-cooperation with attempts to recover fines for non-payment. CPSA branches have pledged that their members will not deduct money from claimants' giro to pay the poll tax.

Unfortunately, the adoption of such resolutions is the exception rather than the rule. But successful community-based campaigns can encourage more opposition by the rank and file of the trade union movement.

In every town and city anti-poll tax coordinating committees must be formed, bringing together delegates from the local groups, union branches, shop stewards' committees, trades councils and local Labour Parties. Women's organisations, tenants associations, pensioners and Black groups should also be encouraged to participate.

Dissident Labour councillors, MPs and union leaders willing to pledge themselves to non-payment can be used to build support for mass non-payment and to increase the pressure for non-implementation by councils.

An activist from Scotland told us, "If there's one lesson people need to learn from our experience, it's the need to combine community-based resistance with the demand for non-implementation by councils.

"Because our campaigns have tended to be dominated by anarchists and apolitical community activists, we've had a great campaign on the ground in the localities but little orientation towards the councils and the unions.

"We should have been demanding non-implementation from the start, instead of which we misled ourselves and a lot of working class people into believing that community action alone would be sufficient to defeat the poll tax."

The rest of us need to draw inspiration from the Scottish experience but also learn the lessons: community action and an orientation towards Labour councils and the trade unions must go hand in hand if we are to succeed.

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"Well, we need the money, yah?"

Photo: John Harris

The poor lose, the rich gain

Lynn Ferguson explains how her household stands to lose £24 a week under the poll tax, while the Thatchers will gain £45.

Thatcher's friends will do very nicely thank-you out of the poll tax. Lord Vesty will gain £100 a week as a result of the change-over.

Rates on Maggie and Denis's bijou retirement home in leafy Dulwich are £62 a week. They will pay £17 a week poll tax — a gain of £45 a week.

Just down the road, in Peckham, where many have to live on less than £45 a week things are quite different. The average weekly rate bill per household in the borough of Southwark (which includes Peckham) is £95 per household.

Poll tax is likely to be around £11 per person per week.

Take my household as an example. Six of us share a flat — two children, two working adults, and two claiming benefit. Our weekly poll tax will be £26.40 — the two on the dole will have to pay 20% of the full poll tax out of their benefit. 20% of £11 is £2.20.

Benefit will rise to compensate by the

princely sum of 95p a week.

At present we don't pay rates separately. The landlords include them in our rent. Will they cut our rent when they no longer have to pay rates? I doubt it.

If they do cut the rent, we'll be about £15.50 a week worse off. If they don't we'll be £24.50 worse off under the poll tax.

It could be worse. If we were two couples rather than four single adults, with one person in each couple unemployed, then we wouldn't get any poll tax rebate at all. Rebates are calculated on the combined income of couples. We'd be paying an extra £44 a week. Our loss would be tidily equal to the Thatchers' gain.

There has been much talk of the north-south divide, of Thatcher creating two nations. There are two nations in Britain today — the rich and the poor. The effects of the Tories policies has been to massively widen the gap between the rich and poor.

Tax cuts gave the richest 1% in Britain an extra £100,000 each last year. The poorest 2.5 million taxpayers gained just 92p a week. Meanwhile benefits have been slashed, child benefit frozen.

The poll tax is yet another case of the Tories stealing from the poor to give to the rich.

Make Labour councils fight!

For us to defeat the poll tax, community resistance alone is not enough. If the only way we fight the poll tax is by individuals refusing to pay, then we'll get picked off and beaten down one by one.

We need to get trade unions and Labour councils to refuse to cooperate with the poll tax.

But so far all Labour councils have cooperated meekly. It's an uphill battle to turn them round — and one which may seem hopeless.

Labour councils have taken the line that 'the poll tax is terrible, we oppose it, but we have to collect it — our hands are tied'. Workers are being taken on for poll tax administration units. Labour council leaders are arguing we cannot take on the Tories and win. All we can

do is sit tight, keep our heads down and hope for the election of a Labour government in three years time.

By no means all these pessimists are died-in-the-wool right-wingers. Many consider themselves to be left-wing. In the early 1980s many were supporters of Tony Benn. They became involved in local government because they saw it as a platform to fight the Tories. Many of the people who are doing the Tories dirty work for them are the 'loony left' of the tabloid press.

What happened to these people? Why are Labour councillors bashing the working class, rather than leading the fightback?

To understand, we must go back and look at the experience of the early 1980s, and the fight against local government cuts.

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From the mid-1970s a new left began to emerge in the Labour Party. Left activists joined, many of whom had been active in radical politics outside the Labour Party. Influenced to one extent or another by Marxist politics, they wanted to breathe new life into the Labour Party, to turn the Labour Party into a campaigning party — and not just at election time.

In 1978 the new left won majorities on councils in Lambeth (South London) and Lothian in Scotland. The new left moved into local government, and after the election of the Thatcher government in 1979, saw local government as a focus for the fightback against the Tories.

The Tories immediately began to cut their grants to local authorities. The councils were committed to improving services and preserving jobs. Time for a



The Livingstone left failed in the early '80s

Photo: Andrew Moore

fight? Not just yet, said the local government left. From a perspective of mass mobilisation against the Tories they shifted to raising the rates — to gain time, they said.

Bit by bit the left-wing councillors eased themselves into being *managers* of the Tory-dominated system rather than *fighters* against it. They came to see their job as devising rate rises — and then 'creative accounting' tricks — to avoid cuts, rather than confronting the government. And in due course the job

came to be *minimising* or *softening* cuts, rather than avoiding them...

The left councils went down to defeat. It was the worst sort of defeat — defeat without a fight.

Liverpool City Council stands out as a council which did mobilise against the government. Under the strong influence of the Militant Tendency a vigorous campaign was run in 1984 for more money from central government. The miners' strike was at its height. There was a real possibility of taking on the

Tories on two fronts and winning.

The Tories had already ordered British Rail to improve its offer to railworkers to avoid a second front, and they decided to buy off Liverpool.

The 'Marxist' leadership in Liverpool, the Militant Tendency, bottled out and went for the Tories' hook, line and sinker. The '95% victory' that the Militant claimed was, in fact, a small amount of extra money from the government, a 17% rate rise and the issue postponed to next year.

The next year — 1985 — there was no miners' strike, and Liverpool council went down to defeat. The council leaders made things worse by some inept tactics, like issuing redundancy notices to the whole council workforce.

Liverpool did, however, prove that defeat had not been inevitable. The strong campaign in 1984 had won mass working class support. Even in 1985 — after the council leaders had missed the chance in 1984, after they had let the campaign dribble away in confusion after they had unnecessarily antagonised many council trade unionists, and after their blunder with the redundancy notices — Liverpool very nearly had a mass council workers' strike against the government.

If even one council — let alone several left-wing councils acting together — had stood and fought in the early '80s they could have beaten the Tories.

Now the Labour council leaders say we are too weak to take on the Tories over the poll tax? If so, why? Because they capitulated and backed down over cuts and rate-capping when they could have won.

Should we accept this situation? No. There are Labour Party branches and some Labour councillors who are committed to a real fight against the poll tax.

Through the anti-poll tax unions can link up community organisations, local Labour Parties and trade unions in a powerful movement for non-implementation. NALGO members can refuse to cooperate with poll tax workers. By bringing the fight against the poll tax into the Labour Party, we can turn the situation around.

One argument the councils use against non-implementation — or against a policy of refusing to pursue non-payment — is that if they don't collect poll tax then they will immediately go bust. Council services will collapse overnight. But the poll tax will only be 20% of a council's income. To lose this would cause difficulties, but they are difficulties that could be managed in the short term, if a real fight is being fought on the basis of a grass-roots campaign.

The alarmist arguments about immediate Armageddon are simply an excuse not to organise that fight.

We can, and we must, force Labour councils to back up their condemnation of the poll tax with action.

We beat Tories on HATs

The Tories can be beaten! They have been forced to backtrack on Housing Action Trusts (HATs). Tory Minister Nicholas Ridley singled out 20 council estates across the country to be 'HAT-ted'.

But tenants' resistance, and the sheer scale of the housing problems, have forced him to scrap HAT plans for 11 of these estates. And tenants on the other nine estates are continuing the fight.

The HATs concept forms part of the Housing Act. Estates are to be snatched from local authority control and run by unelected boards of businessmen, accountable only to the Tory Minister.

These boards will do up the estates and then sell them off to a new landlord. The government set out to bribe council tenants by offering an initial injection of money — but when that runs out after three years, the HATs must pay their way: ie, properties must be sold, or rents raised to 'market levels' — about £110 a week in London for a two-bedroomed flat.

The idea is to jack up rents and force the original tenants out. They will be replaced by richer, yuppie-types moving back into the inner cities and, so the government hope, voting out the Labour councils. Whatever happens to the original tenants is of no concern to the HATs boards — it is, of course, somebody else's problem. As council housing stock will be even further reduced, homelessness will increase — particularly among the worst off: black families, single parents, young people.

But the Tories have been shocked by

the anger and resistance of the tenants to their plans. And they have reeled at the scale of the investment needed to renovate crumbling estates.

The experience of Ocean Estate, Tower Hamlets, East London against the HATs provides a model for organising community-based campaigns.

When the tenants' association first heard of the plans to turn their estate — and five neighbouring ones — into a HAT they voted against them. But they demanded the extra money for the regeneration of the estate. They took this proposal to a general meeting on the estate. It was the biggest turnout for years, with over 200 people, and it backed the proposal to lobby the government for extra cash to the hilt.

An emergency newsletter went out to all 2,000 flats on the six threatened estates. Special 'Flatten the HAT' posters appeared in hundreds of windows. A petition was used to talk to every tenant about the Tories' plans. The local Labour-controlled Stepney Neighbourhood Council pledged support, the council housing unions were approached. Links were made with Hulme estate in Manchester, who had successfully campaigned against attempts to turn them into a HAT.

Letters went out to Tory Ministers Nicholas Ridley and William Waldegrave, inviting them to an open meeting to hear the tenants' views. The Tories sent a junior Minister, David Trippier, who was barracked by 600 angry tenants. They sent him packing, floored by their arguments and unified opposition.

The Tories retreated in Tower Hamlets because of the outright hostility of the tenants and the immensity of the problem. The six estates needed more investment than they'd set aside for the whole HATs programme!

But the campaign on the Ocean Estate has brought tenants together who showed the Tories they won't be pushed around. It shows that the support is there in the communities if we go out and explain the issues. And we can apply some of these campaign tactics to the fight against the poll tax. Turn the tables on the Tories!

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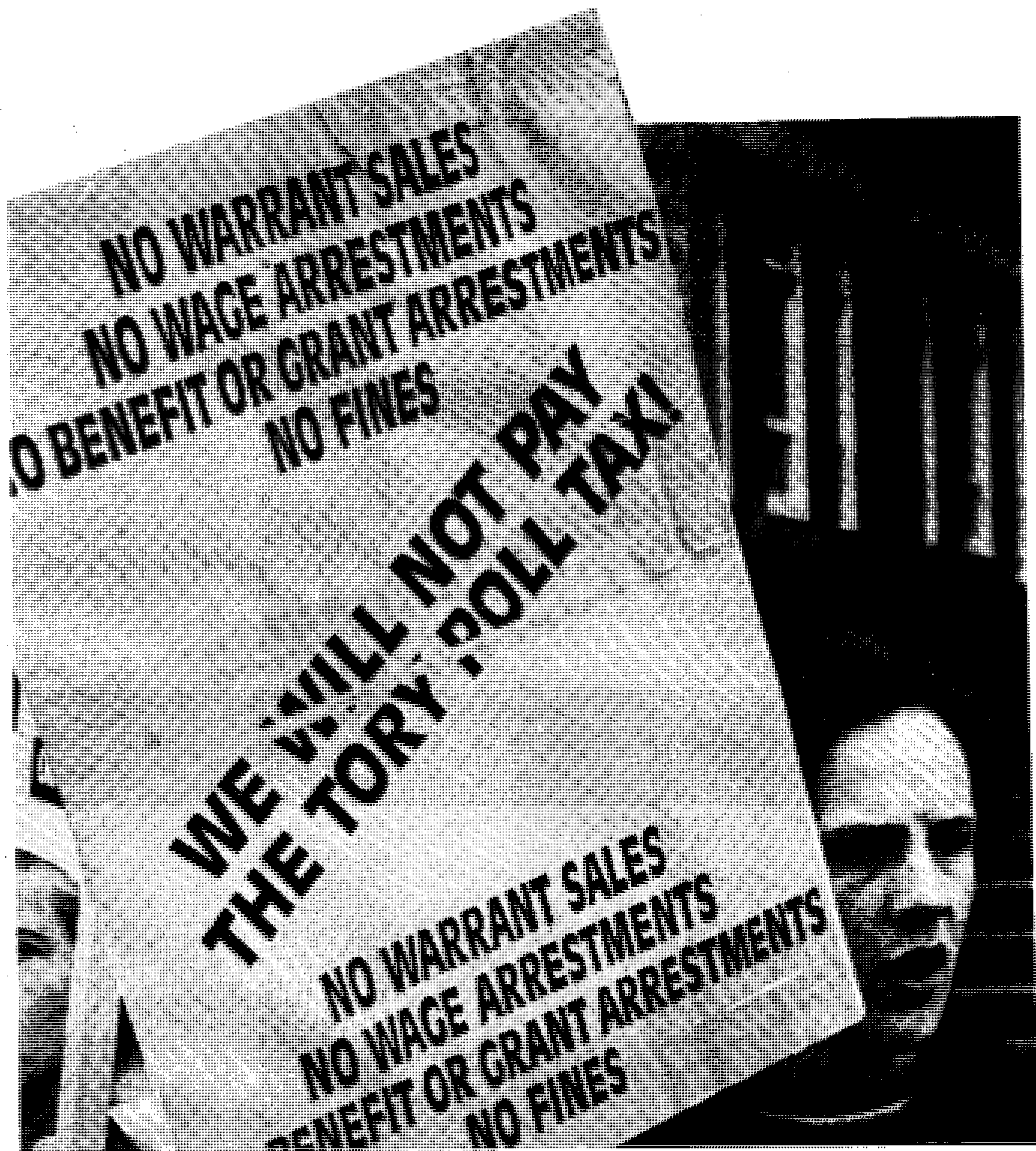


Photo: John Harris (Report)

HOW TO BEAT THE POLL TAX

Most people can't avoid the poll tax register anyway. But some can — if they give up their right to vote. And some will.

Lie no.2: claimants will receive extra benefits to cover the poll tax.

The Tories say that income support will be increased so that claimants can pay 20% of the poll tax from their fortnightly giro. But the increase will be 20% of the *average* poll tax nationally. So claimants in areas with above average poll tax (mainly inner-city, Labour-voting areas) will automatically lose out.

You'll get about 90p a week increase on income support — and you may have to pay £2.50 a week in poll tax. Besides, what's 90p a week against the millions the Tories have cut, and are still cutting, from benefits?

Lie no.3: Councils are spending too much, and poll tax will stop them.

In reality, councils everywhere have been forced into damaging cuts by the Tories chopping back central government grants. If the Tories gave back all the cuts they've made since 1979 in money for local councils, then the entire population could be given a year free of rates.

Meanwhile, the Tories are spending enough on Trident nuclear weapons to build 300,000 new council houses. And they have given £3 billion a year in tax cuts to the rich.

Lie no.4: The poll tax is better than rates.

Under the rates system there is at least a rough relationship between income and what you pay: poor people live in smaller flats or houses, with lower rates, and rich people live in bigger houses, with higher rates. Under the poll tax, there is no relationship between income and the poll tax to be paid.

Rates are easier to collect than the poll tax. They are a tax on property, and property doesn't move. The poll tax is a tax on people, and they move — a lot. 800,000 people move home in Scotland every year. 34% of 18-24 year olds in Scotland have at least three addresses during those years. Difficulties in collecting the poll tax will mean a higher poll tax which will mean a still bigger burden on the less well-off.

Lies the Tories tell

Lie no.1: The poll tax will make councils more accountable.

- Central government will decide, not local voters.

Under the poll tax, 20% of councils' money will come from poll tax. Poll tax means more control over councils by Whitehall, not by local voters.

Local voters will be asked to choose between high council spending and high poll tax, and low council spending and low poll tax. Very democratic, the Tories say. But it won't be like that.

The money councils get from Whitehall will be decided by what the government reckons are the needs of the area. And if the government reckons wrong? Too bad.

On current calculations, the poll tax in Labour Islington will be more than twice the rate in Tory Aylesbury Vale. So Islington is twice as spendthrift as Aylesbury Vale? Maybe not. If the Tories' assessment of Islington's needs were 14% higher, and their assessment of Aylesbury Vale's needs just 14% lower, then Islington's poll tax would be

lower than Aylesbury Vale's. In other words, your local poll tax measures what the government thinks of your area much more than it measures how spendthrift or stingy your council is.

- The system is biased against inner-city Labour areas.

Inner-city councils with a lot of poverty and a rapidly shifting population, like Islington, will find it much more difficult to collect poll tax than stable, prosperous Tory areas. They'll have to spend more on collecting the tax, and to write off more of it as irrecoverable. Yet they'll get no compensation for that from central government.

- The system is biased towards cuts.

Since poll tax will be only one-fifth of council's income, to increase spending by 10% a council will have to increase poll tax by 50%. If it cuts spending by 10% it can cut poll tax by 50%. *In any case, the government will still have the power to order councils to cut poll tax whatever local voters want.*

- Poll tax is a tax on voting.

If your name is on the electoral register, it's on the poll tax register too.

Community-based struggles — against the poll tax or against rent rises — are more difficult to organise and to win than workplace battles.

But they can be won. The victory of Glasgow tenants against rent rises in 1915 shows how. Crucial was the linking of rent strikes with workplace action.

Housing in early twentieth century Glasgow was among the worst in Britain. 36,000 families lived in one room "single ends". 70,000 families carried on family life in two-room apartments.

By 1915 well over 70% of Glasgow housing consisted of one or two rooms. Under 1% of housing in the working-class areas was unlet. In some areas only one fifth of 1% was unlet, and this included uninhabitable houses.

The rent strikes of 1915 centred not on the slums of Anderston but on the — relatively speaking — better quality working class burghs of Partick and Govan. Both Govan and Partick had a particularly high number of spacious tenements inhabited by skilled workers.

Within a few months of the outbreak of the war Partick and Govan, like any district in Glasgow which possessed a large engineering, shipbuilding, or steel works, faced an acute housing shortage. Factors — the landlords' agents — were quick to exploit the situation by attempting to push up rents and to evict tenants who fell behind with their inflated rents.

In Govan and neighbouring Fairfield the average increase was between 11% and 23%.

The first chapter in the history of the rent strikes occurred in April and May of 1915 when a new round of rent rises were announced in Govan. 260 out of the 264 houses affected by the increase — better quality tenements and cottages — pledged themselves not to pay the increases, and received active support from the well-established local

Glasgow 1915: how tenants' struggle can win

tenants organisations. By June the factors had been forced to withdraw the increase, after having unsuccessfully threatened eviction.

During the ensuing summer months the struggle escalated and spread to other parts of Glasgow.

In June it spread to Shettleston, where local tenants prevented the

"The major force in the rents struggle was the working class women who lived in the areas...Support for the rents campaign came from the mainstream trade union movement, and workplace industrial action...was decisive in the victory"

eviction of a mother and her five children, and to Richmond Park. In July and August fresh rent strikes broke out again in Govan and Partick. In September a massive rent strike against increases was unleashed in Ibrox, and there was a further upsurge of unrest in Shettleston.

The autobiography of the future Communist MP Willie Gallacher, describes a flavour of the atmosphere of the rent-strikes at this time:

"Street meetings, back-court meetings, drums, bells, trumpets — every method was used to bring the women out and organise them for the struggle. Notices were printed by the thousand and put up in the windows, wherever you could see them.

In street after street scarcely a window without one: 'We Are Not Paying Increased Rent'.

"Before they got anywhere near their destination, the sheriff's officer and his men would be met by an army of furious women who drove them back in a hurried scramble for safety. Attempt after attempt was made to secure evictions, all of which ended in futility."

In early October the rents campaign entered a new stage, with a series of large demonstrations to the City Chambers. Over a thousand women participated in the first one, on October 7th, described in the local press as a demonstration of "women and children of the respectable working class".

At the same time the rents struggle became increasingly enmeshed with the continuing workplace-based industrial disputes on Clydeside. Threats of strike action in the event of eviction became increasingly common. By early November "emergency committees" had been established in the various shipyards and workshops around Partick in support of the rent strikes.

Glasgow factors continued to push ahead with more rent increases and more court cases to secure warrants for evictions.

The rent strikes continued to spread. By late October they had firmly taken root in the Whiteinch, Cambuslang, and Maryhill districts. Partick, Govan and Shettleston remained centres of the storm.

The climax of the rent strikes came in November 17th, by which time some 20,000 tenants were on strike in and around Glasgow. A Partick factor took eighteen tenants on rent strike to the small debts court to get rent arrears deducted directly from their wage packets.

At least five major shipyards and one armaments work struck in support of the tenants (many of whom were shipyard workers in Dalmur) and a number of other large plants

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sent deputations on the massive demonstration which converged on the court. Gallacher's autobiography conveys the atmosphere of the demonstration and rally outside the court:

"From far away Dalmuir in the West, from Parkhead in the east, from Cathcart in the South and Hydepark in the North, the dungareed army of the proletariat invaded the centre of the city...Into the streets around the Sheriff's Court the workers marched from all sides. All the streets were packed. Traffic was completely stopped."

"Roar after roar of rage went up as incidents were related showing the robbery of mother and wives whose sons and husbands were at the front. Roar followed roar as we pictured what would happen if we allowed the attack on our wages."

The prosecuting solicitor agreed to drop the cases.

A week later legislation was introduced into Parliament. It was rushed onto the statute books by Christmas.

The Rent Restriction Act restricted rents and mortgage in-

terest on all housing in which tenants paid £30 a year or less in rent, such restrictions to remain in force for at least six months beyond the end of the war.

Glasgow mostly accepted the legislation (Gallacher simply calls it "a victory") and the rent strike notices began to disappear from tenement windows, the legislation had many shortcomings: there was to be no restoration of increases already imposed, and no restrictions on the legal powers of landlords and factors to secure evictions, which continued on a massive scale throughout Scotland for the remainder of the war.

The major force in the rents struggle was the working class women who lived in the areas from which the campaign emerged.

Well before the outbreak of the rent strikes working class women had already established a leading role in the local tenants' movement and taken the lead in creating such organisations as the Tenants' Defence Association, the Govan Women's Housing Association and the Glasgow Women's Housing

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Association, the founding member and first president of which was Mary Laird.

It was women who organised many of the public meetings. And it was also women who were chiefly involved in the physical confrontations with factors and sheriff's officers, occurring during working hours while the men were away at work.

In party political terms the main forces involved were the Labour Party and the ILP.

Support for the rents campaign also came from the mainstream trade union movement, and workplace industrial action and the threat of such action was decisive in the victory.



John Wheatley of the Independent Labour Party addressing a May Day rally in Glasgow, 1915.

we, the undersigned, believe that the Poll Tax is a fundamentally immoral tax; that it is unjust and unfair; that it will generally terminate against those least able to pay; that the government should change its mind, and that the poll tax should be abandoned.

STOP IT

The Scottish Campaign for The Poll

SECRET

ADDRESS

Kinnock's against the poll tax. But how to beat it?

The poll tax comes into force in Scotland a year ahead of England and Wales. Poll tax bills are being issued in Scotland as this pamphlet goes to press.

The campaign against the poll tax in Scotland has been well under way for over a year.

The most obvious lesson to be drawn from the Scottish experience is not to place any reliance upon the leaders of the Labour Party or the trade unions to set the pace for a real fight against the poll tax. At every stage of the campaign in Scotland the labour movement's leaders have either dragged their feet or, more frequently, opposed outright any serious anti-poll-tax campaigning.

For the Labour Party, such as the Labour Party have set themselves a collective goal of demagoguery. "Trot-Nat demand Labour-controlled local government when they have secured get fines for non-compliance. Labour-controlled local government Scotland have never been divided on the issue of imposing a poll tax. Councillors who had been most vocal in declaring the Tories had no "Scottish mandate" immediately knuckled under to the Tory and Labour legislation rather than stand against it.

The Scottish TUC has sought an 'alliance' of vicars, Chambers of Commerce, and stars of stage, screen and the football pitch in order to try to persuade the Tories to change tack. The same approach has failed many times over the years with workplace-closures and has failed again with the poll tax.

Scottish TUC mailings have attacked non-payment and opposed links between Trades Councils and anti-poll-tax groups. Not a word about a boycott of work on the poll tax by trade unionists

needs to be ~~imposed~~
action against the ~~public~~

controlled council not to give non-payers. We need council employees to report on tax debt collection and unionists in banking to inform bank accounts of non-payers. We need commitments to the council of campaigning against the labour movement.

HOW TO BEAT THE POLL TAX

STOP IT ROLL TAX

*The Scottish
Campaign Against
The Poll Tax*

NAME	ADDRESS	SIGNATURE
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The lessons from Scotland

The most obvious lesson to be drawn from the Scottish experience is not to place any reliance upon the leaders of the Labour Party or the trade unions to set the pace for a real fight against the poll tax. At every stage of the campaign in Scotland the labour movement's leaders have either dragged their feet or, more frequently, opposed outright any serious anti-poll-tax campaigning.

The Scottish TUC has sought an 'alliance' of vicars, Chambers of Commerce, and stars of stage, screen and the football pitch in order to try to persuade the Tories to change tack. The same approach has failed many times over the years with workplace-closures and has failed again with the poll tax.

We need pledges by Labour-controlled councils not to prosecute non-payers. We need decisions by council employees to boycott work on poll tax debt collection and decisions by trade unionists in banking to refuse to freeze bank accounts of non-payers. Such commitments can be won only on the basis of campaigning directed towards the labour movement.

HOW TO BEAT THE POLL TAX

Don't pay, don't collect

Half the people in Scotland support non-payment of the poll tax. Various opinion polls have shown between 45% and 52% supporting a campaign of non-payment. The percentage who said they themselves would definitely not pay was lower, around 15%.

The law allows you three months to start paying, so it will be July, at earliest, before we can tell how many people are refusing to pay and how many are just putting it off. That's three months to build the campaign.

What can the council do if you refuse to pay? It has a range of options.

None of them should scare us off. Remember, failure to pay poll tax is a civil offence, not a criminal one, so non-payers do not risk getting a criminal record. In Scotland you *cannot* be sent to prison for refusing to pay poll tax; in England and Wales the law is different, but even there it's very unlikely.

If you join a non-payment campaign and it is defeated, the worst that's likely to happen to you is that you will be forced to pay a ten per cent surcharge — between £15 and £70 — and maybe £15 in legal costs. If you're unemployed, a student, and paying 20% rather than full poll tax, your surcharge will be £3 to £14.

So the risks are worth running. And at each stage when councils try to move against non-payers, we can resist.

The council can instruct your employer to deduct poll tax from your wages. Some companies have threatened to sack workers in this situation. Trade union action can force companies to withdraw these threats and to refuse to make the deductions.

The council can get the Social Security to take the poll tax out of your income support (supplementary benefit) money. Civil service trade unionists can block this.

The council can have your bank account frozen and take the money from it. Bank workers can refuse to cooperate with this. Or the council can seize your belongings and sell them to pay your poll tax. This could be resisted with mass pickets to protect threatened houses.

If we don't organise well enough in the trade unions and in the communities, then councils will eventually grind down non-payers one by one. But a strong anti-poll tax campaign could make it so difficult, so laborious, and so embarrassing for councils to move against non-payers that the poll tax would become unworkable.

The risk is certainly worth taking.

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Should we refuse to register?

Scottish anti-poll-tax groups were initially divided over the best response to registration.

Some groups argued for 'non-registration'. They said people should simply refuse to send back the poll tax registration forms. Others argued for maximum frustration and obstruction of registration. People should delay sending back the registration forms, and then send them back uncompleted, with questions for further clarification.

In reality, 'non-registration' was a non-starter. If you are on an electoral register, rates roll, library-users' file, or anything like that, you have your name entered on the register automatically, form or no form. You can refuse to register only by becoming a sort of non-person.

Refusing to return a registration form doesn't stop you being registered. Anyone who receives a registration form is

automatically on the register. But if you refuse to return the form, you will be fined £50 or £200 for further failures to return the form.

Non-registration does not stop registration. It merely runs up large fines.

A far better approach, and the one eventually pursued by the bulk of anti-poll-tax groups in Scotland, is to seek maximum frustration and obstruction of the registration process.

Send back forms uncompleted with questions for clarification. Write back saying that you have lost their form and ask for a new one. Do such things repeatedly over a period of months. Three weeks are allowed for the return of a registration form.

This will not stop registration. But it will slow it down. And it will draw more people into the campaign against the poll tax, without exposing them to the danger of being fined for an empty gesture.

Committees of One Hundred

Towards the close of 1988 supporters of 'Scottish Labour Action' (SLA) launched a 'Committee of 100' — a hundred individuals, from 'all walks of life' in Scotland pledged not to pay the poll tax.

Leading figures in this Committee of 100 made clear that they had no intention of working in conjunction with the broader anti-poll tax movement. Local anti-poll tax groups generally responded in kind, dismissing committees of 100 as token gestures and sectarian diversions.

However, a hundred tenants on a housing estate, or a hundred trade unionists in a workplace or union branch, publicly pledged not to pay the poll tax would help raise the issue and encourage others to follow in their footsteps.

The value, or otherwise, of committees of 100 depends upon the perspective which underpins their establishment.

Committees of 100 set up with the perspective of raising the issue of the poll tax in the labour movement and encouraging more militant forms of action against the poll tax can play a useful role.

A Socialist Organiser pamphlet

Women lose out

Women will lose out under the poll tax. In several ways the poll tax will hit women harder than men.

- *Poll tax hits the low paid, and more women are low paid.*

£10 a week poll tax is a bigger burden for a woman worker on £70 a week than for a man on £100 a week.

Three quarters of low paid workers in Britain are women, either as main or secondary household earners. Part-time work is almost entirely the province of women: in 1987, 43% of women workers worked part-time, and three quarters of these earned less than £3.50 an hour — below the low pay threshold.

Many of these low paid women — as well as women without earnings at all — will be billed for local taxes for the first time. Consequently, more women will face increased hardship and poverty.

- *Poll tax hits women working as nannies, au pairs, etc.*

The majority of workers living in tied accommodation as part of their job, and therefore not currently liable to pay rates, are also women. There are currently some 177,000 nannies, au pairs and housekeepers in Britain, plus 20,500 workers in residential establishments such as hotels, children's and old people's homes. 79% of these staff are women — on low pay. In addition, student nurses, unlike other students, are liable for the *entire* poll tax, rather than just 20%.

- *Poll tax hits women who are at home caring for children or elderly relatives.*

Ninety per cent of single-parent families are headed by a woman. 70% of single parents dependent on income sup-

port (formerly supplementary benefit) are women. And income support will not fully cover the poll tax.

When children in these families reach the age of 18, they'll have to pay the poll tax themselves. Either the family will be plunged even deeper into poverty, or the 18 year old will be forced to leave home.

One quarter of women aged 45 to 64 stay at home to look after sick, disabled or elderly relatives — parents, husbands, sisters, brothers. Nearly one in three of widowed women or single women over



The poll tax will hit especially hard at Black, Asian, low-paid and elderly women

the age of 80 live with relatives. All these households will face higher bills with the poll tax, save for the wealthiest few living in properties of high rateable value.

Instead of one rates bill, they will have several poll tax bills. Look after Granny at home, and it costs you maybe £10 a week in poll tax. Families will be forced to put elderly or sick relatives into homes, or suffer even worse poverty.

- *Poll tax hits elderly women.*

By the Tories' own admission, the majority of pensioners will be at least £5 a week worse off under the poll tax. And 70 per cent of old age pensioners are women.

- *Poll tax hits Black and Asian women.*

The poll tax poses a particular threat to Black and Asian women, who are more likely to live in larger households. Only 6% of white households include three or more adults, but 17% of West Indian and 22% of Asian households do. Black and Asian families are already under threat from the Tories' immigration laws: the poll tax is a further attack on their rights.

- *Women will be responsible for their husbands' poll tax. And the sex snoopers will go into action.*

Each person in a married couple will be responsible for the couple's poll tax. If you're a housewife with no independent income, you're legally liable to pay maybe £20 a week for the pair of you. If your husband quits home halfway through the year leaving poll tax arrears, the council may try to make you pay those arrears.

There'll be a new twist to 'cohabitation' rules and the work of 'sex snoopers'. Already a woman on income support stands to lose her benefit if the Social Security reckons she's living with a wage-earning man. Now she may have to pay full poll tax, too.

When councils compile the register, they're supposed to find out if you're living with a man. They are supposed to ask you — and your neighbours! — such questions as: Do they have a sexual relationship? Is their relationship stable? Have they had children together? Are they known by neighbours and friends as a married couple?

Asked in a radio interview whether snoopers would be coming round to see who was living where, Nicholas Ridley, then the Minister with responsibility for implementation of the poll tax, replied: "If you like to use that pejorative term, yes."

Couples will be entitled to see each other's entry in the poll tax register. This means that a violent husband will be aided and abetted in tracking down his wife until she has obtained a legal separation — and, at the same time, she continues to remain liable for paying his poll tax!

- *Poll tax means cuts in council services which women depend on.*

Poll tax means less money for the council, and more cuts in services. Since women are particularly dependent on council services — nurseries, day care centres, home helps, old people's homes, etc. — again, they will suffer most.

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Students should link up with anti-poll tax unions

Students, young people and the poll tax

The Government is determined that everyone over 18, with very few exceptions, will register for and pay the poll tax. People who clearly cannot pay the full amount will still have to pay at least 20% of their poll tax bills.

For most people there will be a rebate system similar to rates rebates. If you're unemployed and on income support you have to pay 20% of poll tax — between about 80p a week and £2.50 a week, depending on where you live.

The Government says it will increase income support to cover this. But the increase will be the national average poll tax — about £1 a week. If you live in an inner-city area where poll tax is much higher, bad luck!

The rebate dwindles fast for incomes above income support level. All but the very lowest-paid workers will pay full poll tax of between about £4 and £13 a week.

If you're over 19 and still at school, you'll have to pay 20 per cent poll tax even though you have no income at all. If you're on YTS, or a student nurse, you'll depend on the rebates system.

Because income support is now lower for people under 25, you'll get less rebate under age 25 than above age 25. A single person under 25 facing poll tax of about £5 a week will lose all rebates and have to pay the lot as soon as their take-home pay reaches £53 a week. At

25 or over, you continue to get some rebate up to £60 a week.

Full-time students get a special status under the poll tax law.

Instead of being individually assessed for rebates, they will all have to pay a flat rate of 20 per cent of poll tax. They will be billed at their term-time address, and not at their address during college vacations.

The Government is unlikely to increase student grants to meet the extra expense: they have already turned down calls for an increase in the 1989 grants of students in Scotland who will pay poll tax from April: an expense other UK students do not have to meet this year.

Overseas students, who already pay exorbitant tuition fees, will likewise pay 20% of the poll tax. And husbands or wives accompanying them may well have to pay the full 100% without any rebate. Of course, they will be ineligible to vote, the only real way of having a say in how local authorities spend their money. This helps to disprove the Government's claim that poll tax will increase local authority accountability.

As if all that wasn't bad enough the proportion of poll tax students have to pay can be increased by the Secretary of State, using powers given to him/her by the poll tax legislation.

Young people, like anyone, in private rented accommodation are unlikely to find landlords decreasing the rents by the amount currently paid as a contribution

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to rates: private tenants will pay twice over.

Students will have to register for poll tax at their term-time address. Since they often change address they will be especially hard to register and assess for poll tax. The Government's solution to this problem is to place much of the responsibility for registering students on their college authorities. This has a number of worrying implications for students' civil liberties.

Colleges will appoint 'certification officers' whose job will be to gather and pass on hitherto confidential information, like course details and addresses, to local authority poll tax registers.

Colleges may have to discipline students who fail to inform them of a change of address. At the same time, students may try to withhold information afraid that college authorities will use it for internal disciplinary matters. The legislation is bound to breed distrust and resentment between students and college authorities.

Once students have provided information to the college, they will be issued with a certificate, much like an identity card to prove their status to the local authority. Thus they might be the first victims in a move towards universal ID cards.

On the public register of poll tax payees, students will be the only group who have to state their occupation, an infringement of privacy. The register, which contains people's addresses could also prove dangerous to some overseas students vulnerable to embassy harassment.

Ironically, whilst students' civil liberties will be especially threatened they are also in a good position to fight the poll tax. They should begin now to talk to campus trade unions about the 'certification' process: will it involve college staff in additional duties? Will the process infringe existing rules regarding confidentiality?

Students can probably find more good excuses than most people to delay the registration process: many live in multi-occupancy accommodation, where it will be difficult to determine who should take responsibility for completing the register.

Students can link resisting the poll tax to the fight against loans, and for an adequate grant.

Students can link up with anti-poll tax campaigns in the area where they live. It is in everyone's interest to help students win the battle for their civil liberties. And student unionists can bring valuable experience to campaigns for the whole community.

Dictatorship from Whitehall



Photo: John Harris (Report)

According to the Tories' rhetoric, they are taking powers away from the state and giving them back to the individual.

Tory Minister Nicholas Ridley says: "Local services, provided by the local authorities for the local community, benefit everyone in that community."

"Everyone benefits, so everyone should contribute. Everyone should have the right, through the ballot box, to influence the level of service that is provided and the price that they must pay through their taxes."

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"That is the essence of accountability and of responsible democratic control of the services provided by local authorities."

In fact, the government is taking power away from local authorities and local voters, and concentrating power in Whitehall.

Since 1979 there has been a steady dilution of the powers of local councils, and even tighter controls over them by central government. The Greater London Council and the six Metropolitan County Councils have been scrapped altogether. Many other councils have been 'rate-capped' — forced to cut their rates and their expenditure regardless of what local voters wanted.

The Tories have now ordered local authorities to privatise refuse collection, cleaning, catering and garden and vehicle maintenance.

They have outlawed most of the policies worked out by Labour councils to try to ensure that council contracts go only to companies which don't discriminate against

women or black workers. They have stopped councils producing 'political' publicity to explain and justify their policies. They have imposed Section 28, which makes it illegal for councils to do anything to present 'positive images' of homosexuality.

The poll tax is part of a trend towards dictatorship from Whitehall.

The government will have poll tax-capping powers, just as at present it has rate-capping powers. If a local authority sets a poll tax which the Secretary of State considers too high, he can order the council to reduce it, whatever the mandate from local voters.

The poll tax legislation gives the government *increased* control over local authority spending. Rates for businesses, currently set by the council, will be scrapped and replaced by a National Business Rate, set and collected by the government, and then distributed to local authorities in proportion to the size of the population.

At present 40-odd per cent of local authority money is raised through the rates and 50-odd per cent comes from government grants. Under the new system only 20% of income will be raised by the authority itself, through the poll tax, and the remaining 80% will be under central government control.

This is the Tory future: council services will be hived off, schools will be allowed to 'opt out', entire housing estates will be privatised, the bulk of council spending will be directly controlled by the central government and the remainder indirectly controlled.

The *Financial Times* has summed up the future for local government which the Tories have mapped out: "Plans for the destruction of local democracy are now complete. The government's tanks are moving into place around every town hall."

"Battle will commence in the autumn. From then on local government is likely to suffer a series of blows from which it will be extremely fortunate to recover. Britain will be more than ever a centrally managed state, with power concentrated in Whitehall."

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tax takes us a big step nearer national identity cards.

Under the law in Scotland, the registration officer has a duty to "take all reasonable steps to obtain such information as is reasonably required by him". This means that he or she can get information from the electoral register, other government or local government departments, or whatever else may be necessary.

The Tories have been unwilling to say what sources of information will not be included. British Telecom have already said that they will supply information for poll tax registers.

One of the most Orwellian aspects of the poll tax will be the category of "responsible person" chosen in each household whose job will be to collect information on everyone else. The "responsible person" will be liable for a fine if he or she fails to collect the information.

The poll tax will force people off the electoral register. Yes, the registers are separate, but if your name is on the electoral register, you'll be on the poll tax register. If you want to keep your name off the poll tax register — in order not to pay — you'll have to keep your name off the electoral roll (as well as not claim the dole, not be a council tenant, not be a member of a public library, etc.).

And if your name's not on the electoral roll, you can't vote.

Tens of thousands of people won't be able to *afford* to pay the poll tax. They will have to *sacrifice* their right to vote, to avoid payment.

A further invasion of privacy will come from the sale of register lists. Councils may be obliged by the government to sell those lists to private companies — the ones who send unsolicited mail to your home telling you that you've already won a Ferrari...if you pay them £100.

So we'll end up getting *more* unwanted letters or, worse, be pursued by debt collectors.

Police surveillance camera

No place to hide

The poll tax is a big threat to our civil liberties. The Tories say there will be "no place to hide" from the poll tax register. This will mean a serious invasion of privacy.

The register can contain all sorts of information about you — from name and address to "such other matters as may be prescribed". They will be "prescribed" by further regulations, which will be presented to — but cannot be amended by — Parliament.

You will have the right to see what it says about you on the register — but not to see the extra records which the council keeps to track down people it may suspect of avoiding the poll tax.

Soon everyone will have a number to identify them on the poll tax register, to make it easier to transfer your record from one council to another when you move. That will create a national database covering everyone over 18 with their name and address. The government will be able to monitor the movements of everyone in the country. The poll

Instead of poll tax

The old rates system is not ideal, but it's better than poll tax.

In fact, no system can be ideal. No system of local taxes, however well-designed, can undo the inequality and injustice of capitalism. Only collective ownership and democratic control of the wealth of society can do that.

But some sorts of taxes are better, or less bad, than others.

Rates have one great advantage. They are simple and easy to administer. That's an advantage not just for administrators, but also for socialists. Rich people will always find ways to evade any complicated tax. They can't evade rates.

Moreover, businesses have to pay rates out of their profits as well as workers having to pay out of our wages.

Rates mean the rich paying more than the poor. But — and this is the big disadvantage — they tend to mean the rich paying a smaller *proportion* of their income than the poor.

Say a worker on £5,000 a year lives in a flat costing £100,000 (there aren't many cheaper than that in London). A capitalist on £500,000 a year might have two houses worth £1 million each.

The capitalist's houses are worth 20 times as much as the worker's flat, so the capitalist pays 20 times as much in rates as the worker. But the capitalist's income is 100 times the worker's.

So the slice that rates take from the capitalist's income is only one-fifth the slice they take from the worker's income.

And if the worker becomes unemployed, or retires, it's even worse. They still have to live somewhere. But now the rates may take half their pension or benefit.

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Rates are better than poll tax — but they still take a bigger slice of income from the poor than from the rich

"Employers wouldn't have a workforce without the education, housing and social services provided by the council: why shouldn't those employers pay?"

This is impossible, so we have rate rebates. Like every means-tested rebate system, they are complicated and involve lots of bureaucratic hassle. Many people don't claim the rebates due to them.

Small businesses also suffer from the rates system, because they have to pay more in rates, as a proportion of their turnover, than bigger businesses.

Some of these problems could be reduced by making rates more flexible. Why shouldn't councils be able to charge more rates per pound of property value on bigger, more costly buildings than on small, cheap buildings? Why shouldn't councils be able to set rates on businesses much higher than rates on homes, rather than the relation between them being set by Whitehall?

Local income taxes exist in many other countries. Advantage: your tax rate is decided by your ability to pay. Disadvantage: it would be no fairer than the present national income tax system, with all its loopholes for the rich.

Labour Party policy is for some combination of rates and local income taxes.

Again, a more flexible system could be better. Why shouldn't councils be able to claim a sort of "poll tax" from the employers of workers who live in their area (and from the central government for unemployed people) in the same way that the National Insurance fund collects employers' contributions? After all, employers wouldn't have a workforce without the education, housing, and social services provided by the council: why shouldn't those employers help pay?

Central government grant to

councils is good in that it siphons money from rich areas to poor areas where the council has a lot to do and few rich people to get any sort of tax from. What's bad about it is that it can give central government excessive power to control and victimise local councils — power which the Tories have used ruthlessly.

Central government grant should be decided by predictable formulas which the government can't easily alter.

Generally, socialists should support local government having more autonomy to raise its own income and make its own decisions. Local councils in Britain are much more restricted in what they can do than councils in other countries.

Several times since 1979 courts have found the Tory government to be breaking the law. Each time the Tories have just changed the law to square it with what they want to do.

Local councillors, in contrast, can be hauled up in court when they have broken no definite law but only done what the District Auditor

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reckons to be "imprudent". Labour councillors in Liverpool have been disqualified from office and fined huge sums for their delay in setting a rate in 1985.

Hammersmith and Fulham council have been warned about possible court action for juggling with their money in the City's markets. When private capitalists do the same thing, the Tories praise it as the acme of "enterprise culture".

Central government needs to be much *more* subject to the law, and local government needs to be much *less* subject to central government.

Such reforms would mean more local democracy and more scope for genuinely socialist local councils.

Businesses face a bumpy ride

The Tories' poll tax law is also a side-swipe against small businesses in many areas.

Businesses will continue to pay rates, but differently from now. At present local councils decide the level of rates and collect rates. Under the new system central government will set a uniform rate, collect the money and redistribute it to councils in proportion to their population.

The Tories say this Uniform Business Rate will be fairer and more predictable than rates are now. After a transitional period, the increase in business rate each year will be fixed by the general rate of inflation.

But the transitional period will be very bumpy indeed.

Rates are calculated by multiplying the "rateable value" of a property (an estimate of the rent on it) by "poundage" (a figure currently set by the council). The Tories' plan means one "poundage" for the whole country.

But rents, and therefore rateable values, tend to be higher in many city centre areas — and so poundages are lower. The Tories' plan, if implemented in 1987-8, would have had the paradoxical result of increasing business rates in 'loony left' Islington by 18%, and decreasing business rates in Tory

Hertfordshire by between 8% and 15%.

The most drastic effects will be in rich inner city areas like Kensington (rates up 104%), Westminster (up 46%), the City of London (up 47%) and Wandsworth (up 60%).

Rates generally hit small shops more than big businesses, because they're a bigger proportion of turnover. So small shopkeepers will be the people worst hit by these rate rises, too.

At the same time as the Uniform Business Rate is brought in, there will be a comprehensive revaluation of all business properties. This was last done in 1973. The revaluation does not necessarily mean an overall rise in rates — but it will certainly mean sharp rate rises for some individual businesses.

All this makes the Uniform Business Rate unpopular even with bosses' organisations. The Tories have had to cushion the effects by bringing it in gradually over five years. In Scotland this year businesses will pay not Uniform Business Rate but the same rates as last year with an addition for inflation.

Central government control of business rates is bad from a socialist point of view because it means any gap on a council's budget has to be covered either by poll tax or by cuts. Businesses take none of the strain.



Council workers against poll tax

By Nik Barstow (Assistant Secretary Islington NALGO, in personal capacity)

Council workers will be at the centre of any fight against the poll tax. Some will have to collect it, many will have to be snoopers to make it work, and all will be under threat from it.

The Tories see the poll tax as a way to "make the inner cities pay their way". The tax will give a new choice to some of the poorest

working class people in the poorest and most run-down areas of the country — 'Vote for huge poll tax increases, or vote to slash services'. That will mean driving a wedge between the people who work for local councils and the people for whom they provide services.

Councils workers should refuse to have anything to do with implementing the tax. We should stop it before it starts, especially in England and Wales, now we can see what is happening in Scotland.

Unfortunately the union that organises most white-collar local government workers, NALGO, doesn't take that line. Despite last year's NALGO conference voting to support "mass campaigns of defiance", the union's leaders have backtracked.

At the end of December last year, NALGO's local government leadership voted "not to support branches which adopted blanket, principled non-cooperation with poll tax implementation".

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The next day the union's National Executive turned down calls from two branches (Islington and Knowsley) to hold official ballots for non-cooperation by their members in finance departments.

It was part of a joint retreat, alongside Labour councils in England and Wales. When the preparations were being made for the poll tax in Scotland, Labour councils dithered about how to *appear* to oppose the tax, yet plan to collect the money.

Councils in England are all just pressing ahead with the tax.

Can council workers stop this retreat? There are important things we can do now, and in future.

The chance of total non-cooperation which would stop poll tax departments being established has already gone, but there are ways of preventing, or at least sabotaging, the operation of the tax.

The many council workers who will be asked to give information have very good reasons not to: housing workers, housing benefit workers, swimming baths attendants, etc. Almost everyone who has lists of who uses council services can be asked for information. We need to organise to say no! Council workers will stand alongside the people we work with, and not provide information against them.

For poll tax staff themselves, issues become clearer now, when people have registered and are meant to start paying. In Scotland we'll soon be into prosecutions, seizures of goods and compulsory deductions from wages or benefits. A number of resolutions to NALGO 1989 conference call for staff to refuse to carry out such work.

A major campaign is building up inside the union to develop the conference policy of last year and overturn the leadership's retreat.

The Lambeth NALGO branch has called a conference of branches opposed to the poll tax on Saturday 15 April, and has already got sponsorships from a dozen large local authority branches. The conference statement calls for NALGO to "support all branches and members who refuse to cooperate either in the passing of information or with the prosecution of those who refuse to register or pay."

Details from Lambeth NALGO, 6a Acre Lane, London SW2 5SG.

Poll tax means cuts

The poll tax will mean a further decline in local government services — which are bad enough already.

Poll tax levels will be fixed by councils according to what they need to spend, and depending on how much central government is giving. But central government will 'poll tax-cap' councils if it thinks the level is too high.

And anyway, councils will not be able to fix levels as high as would be needed, especially in inner cities. According to the government's own estimates, inner city Londoners will have to pay £600 or £700 a year to make up *current* levels of council spending.

Many people will simply not be able to pay. So the council will lose money.

Central government money for councils is certain to go on dwindling too. Tory myth says that



Services will suffer

local councils — Labour ones at least — spend too much money, and especially spend it on wasteful

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'loony left' issues.

Fact: Between 1978-9 and 1985-6, central government cut the money made available to local councils for house building alone by 65%.

Civil servants say £19 billion is needed to put local authorities' housing stock — houses already built — into good repair.

Overall, millions of pounds have been cut in local council budgets.

Anyone who lives in an inner city knows, far from over-spending, local councils are crazily short of cash. Housing estates are in a terrible state of disrepair — run down and running down further. Rents keep going up. Unemployment is a major problem.

With the poll tax, all these problems will get worse and worse.

Where we stand

Socialist Organiser stands for workers' liberty East and West. We aim to help organise the left wing in the Labour Party and trade unions to fight to replace capitalism with working class socialism.

We want public ownership of the major enterprises and a planned economy under workers' control. We want democracy much fuller than the present Westminster system — a workers' democracy, with elected

representatives recallable at any time, and an end to bureaucrats' and managers' privileges.

Socialism can never be built in one country alone. The workers in every country have more in common with workers in other countries than with their own capitalist or Stalinist rulers. We support national liberation struggles and workers' struggles worldwide, including the struggle of workers and oppressed nationalities in

the Stalinist states against their own anti-socialist bureaucracies.

We stand:

For full equality for women, and social provision to free women from the burden of housework. For a mass working class-based women's movement.

Against racism, and against deportations and all immigration controls.

For equality for lesbians and gays.

For a united and free Ireland, with some federal system to protect the rights of the Protestant minority.

For left unity in action; clarity in debate and discussion.

For a labour movement accessible to the most oppressed, accountable to its rank and file, and militant against capitalism.

We want Labour Party and trade union members who support our basic ideas to become supporters of the paper — to take a bundle of papers to sell each week and pay a small contribution to help meet the paper's deficit. Our policy is democratically controlled by our supporters through Annual General Meetings and an elected National Editorial Board.

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The Tory attacks

The poll tax is the culmination of 10 years of Tory attacks on working class people. We've had the anti-union laws, the cuts in housing, health and education. The miners, the printers and the seafarers have had the entire might of the state thrown against them and been battered into defeat.

Social security and benefits for the unemployed and the very poorest have been slashed while get-rich-quick parasites in the City have

been given massive hand-outs. This is a government that knows which class it represents.

Meanwhile, the opposition from the 'leaders' of the labour movement has been miserable. The miners and every other group of workers who stood up and fought back, have been left isolated and all but disowned by the Labour and TUC leaderships. Time and again, we've been told, "Don't fight back now, don't defy the law: wait until Labour wins the next election".

But under its present leadership,

Labour doesn't even seem to be very good at winning elections.

The poll tax gives us the opportunity to change all this. It is deeply unpopular, even amongst people who voted Tory in the past. The Govan by-election, where thousands of traditional Labour voters turned to the Scottish Nationalists because they seemed to represent a bolder form of opposition to the Tories and the poll tax, shows the bankruptcy of the Labour leadership's "softly-softly" approach — even in electoral terms.

Even Labour's local government

It's right to break this law

Labour leader Neil Kinnock says we should fight the poll tax without breaking the law. He's used the same argument before — on trade union laws, for example. We have to respect the law, his argument goes, or democracy collapses. First elect a government, then change the law.

If working class people had ever taken this argument seriously, *we wouldn't have democracy now.*

Our democratic rights were all won through struggle. And very often that struggle has meant disobeying the laws of the day, because those laws have been worked out to protect the interests of the rich and powerful. *Only* by breaking the law could working class people win rights for themselves in a society dominated by the rich.

The idea that laws are democratic because a democratically-elected government passed them is ridiculous. In 1975, a democratically-elected Prime Minister in India, Indira Gandhi, decided to suspend Parliament! Was that democratic? Adolf Hitler came to power through parliamentary channels. Did



What 'the law' meant for striking miners

Photo: John Harris (Report)

that make Nazism democratic?

Of course not. Democratically-elected governments can make thoroughly *undemocratic* laws. And when they do, they should be opposed by every means possible.

The poll tax is an attack on working class people's rights. If we don't break the law, what do we do? We comply with the poll tax all down the line. We pay it. Trade unionists collaborate in implementing it.

In other words, we don't really oppose it *at all*. Our opposition is just words. We wait until Neil Kinnock is Prime Minister.

But if the Tories get away with the poll tax, who's to say they won't just go from strength to strength? If we're to get a Labour government, we need to *beat* the Tories now.

Inevitably that means breaking the law. It means breaking *unjust* laws — not breaking *all* laws! It means taking seriously the fight against the Tories.

Either we fight or we don't. In this, like every working class struggle in the past, if we fight we refuse to play by the ruling class's rules. If they make laws designed to keep us in chains, we have no choice but to break them.

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The poll tax continues 10 years of Thatcherism

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spokesman, David Blunkett, has apologised for the weakness of the official opposition to the poll tax. Blunkett is thought to have tried unsuccessfully to persuade the National Executive Committee of the value of a demonstration.

He said in a letter to local Labour Parties: "Considerable delay occurred in getting agreement for these plans through the machinery of the NEC and the Labour Party headquarters," adding: "I can only ask that you do attempt to link in with the local protest activities even in these unsatisfactory circumstances."

Working class people have not been cowed by 10 years of Tory attacks. They *have* been demoralised and confused by the lack of any decisive opposition or alternative. The poll tax gives us the opportunity to rally and organise the working class opposition to Thatcher.

Almost *every* working class person stands to lose from the poll tax. Our job must be to organise that massive reservoir of potential support, to bring together the community activists and the rank and file of the unions and the Labour Party.

If we can carry our existing leaders with us, excellent. If not, they must be replaced by those who will give a lead to the fight.

To those comrades who've been demoralised by 10 years of defeats and say, "Nothing can be done now, we must wait until 1991 and the next election," we say: it is always better to fight back. Even if you are right, and outright defiance won't stop the Tories now, what it will do is build up the resistance.

To lie back and simply accept the poll tax is a recipe for further demoralisation and defeat, even if you think that we have to wait until the next election to get rid of the Tories.



Photo: John Harris (Report)

Beat the Tories, fight for socialism!

The Tories know what they want, and they know who they represent. Since Thatcher came in, ten years ago,

they have set about redistributing wealth — to the rich. Last year's bonanza budget for the wealthy was only the most dramatic example.

In Tory Britain, the very rich have got richer and the very poor have got poorer.

That's what the Tories intended to happen. And they knew how to do it.

The poll tax is one element in Tory strategy. In fact it kills two birds with one stone. **ONE:** it leads to fantastic savings for rich house-

owners in Tory leafy glades. **TWO:** it hits the purses of Labour councils — and uses them as the villains who do the actual tax collection.

These two factors — handing-out cash to the rich and hammering local government — are important to the Tories. A third vital factor has been hammering the trade unions.

The Tories have been pretty clever in the way they have carried out their policy, relying on the weakness and incompetence of Labour and trade union leaders, and the apathy this helps create. They've piled on

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the pressure, bit by bit — so that now lots of people feel that the Tories will never be beaten.

Thatcherites are in many ways a new breed of Tory. They have set out to tear up the 'post-war' consensus — that is, the Welfare State, trade union participation in government, low unemployment. Their job they knew, was to restore the ailing profitability of British big business. And they've been quite successful — for now.

The fight against the poll tax can be the turning point. The Tories are not unbeatable. So far they've survived big crises, like the miners' strike; and survivors often look unbeatable.

But the poll tax, like many Tory policies, is unpopular. What we need to do is harness and mobilise the popular opposition to the Tories. Beat them on this, and we could really turn the tables.

How? This pamphlet has spelt out the strategy we need to beat the poll tax: a mass campaign of refusal to pay, linked to a trade union campaign to refuse to comply with the tax. If the labour movement — Labour Party and trade unions — adopted this policy and fought for it among 'non-political' working class people, the Tories would be very scared indeed.

For that to happen, people who understand and support this strategy have to get together and convince others of it.

We have to try to co-ordinate different battles against the Tories. We have to organise the people who understand how the different battles mesh together. That way we can build a coherent, intelligent movement that, like the Tories, knows what it wants, and knows how to get it.

Too often the working class movement reacts to Tory attacks. When we've beaten the poll tax, we should make sure that in the future we take the initiative. That way we can beat the Tories — and their money-grabbing system — once and for all.

To do that we need an organised body of socialists with a clear strategy and ideas, inside the labour movement. We need a cohesive Marxist left wing in the labour movement. That's what Socialist Organiser aims to build.

The left and poll tax

Militant supporters have had a high profile in Scotland in campaigning against the poll tax. Unfortunately, they have sometimes been less concerned with building the anti-poll-tax campaign than with their own factional interests.

In Strathclyde the federation of anti-poll-tax groups which 'Militant' helped set up has been relatively democratic. In the Lothians, on the other hand, 'Militant' has packed out meetings of the federation with delegates from local anti-poll-tax groups representing little or nothing on the ground, in order to keep control.

When members of the Lothian federation occupied the Regional Council chambers in early January of this year in a protest against the poll tax, the 'Militant' chair and secretary of the federation rushed to the press with a statement condemning the occupation, an action for which they were subsequently censured.

'Militant' has not proved capable of providing an adequate political lead to the anti-poll-tax campaign. They have focused excessively on the demand for mass non-payment, adopted a sectarian attitude towards 'committees of 100' and have failed to think through how to build labour-movement-based opposition to the poll tax.

Despite all this we must defend



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'Militant' supporters against the witch-hunt they face for their involvement in anti-poll-tax campaigning.

In contrast to 'Militant', the Socialist Workers' Party (SWP) has never really managed to get its act together on the poll tax. The SWP was slow to get involved in Scotland and has changed line on a number of occasions.

The SWP initially argued strongly for non-registration. In early 1988 they dropped this demand. In mid-1988 they criticised the Labour Party and the STUC leadership for the failure of the non-registration campaign (implying there should have been such a campaign). By the close of 1988 they were arguing strongly against non-registration, the opposite of their position of a year earlier.

The SWP also initially supported the establishment of 'committees of 100' as a way of building the broader campaign against the poll tax. Here too, however, they quickly changed line and condemned such committees as elitist and diversionary.

The demand for Labour-controlled local authorities to refuse to implement the poll tax has been supported by the SWP. But they have not sought to build a campaign around this demand. Instead, the demand has been put forward in the spirit of 'literary exposé': demand that councils refuse to implement the poll tax, and then denounce them for their failure to do so.

The SWP has been more serious about campaigning against the poll tax in the trade unions and has taken the campaign up at rank-and-file level. But the potential impact of their campaigning has been weakened by their lack of consistency on the tactics to be employed in the fight against the poll tax, and by their 'Downturn Theory' which effectively rules out the possibility of independent rank and file action against the poll tax (or anything else).

Did you know?

Every one of the Scottish peers who turned up to the House of Lords last year to vote the poll tax through will gain at least £1,166 a year from it.

The Marquis of Haddington will gain £2,647 a year. Currently he pays £3,061 in rates on his ancestral home in Dunbar; his poll tax is expected to be £414.

A working class family in Glasgow, the Dunlops, with three sons on government training schemes living at home, will lose £1,294.

The poll tax allows the government to exempt the Queen from tax.

She will, however, it seems, pay £346 on her Scottish estate of Balmoral, classified as a holiday home. Her local postman, Alistair Leslie, will have to pay £519 for himself, his wife and his son, living in a two-up, two-down house.

The poll tax timetable:

During March 1989: everyone in Scotland registered for poll tax has received a demand for payment. The poll tax in Glasgow is £306, or twelve monthly instalments of £25.50.

May 1989: canvass forms will be distributed for the poll tax register in England and Wales.

July 1989: councils in Scotland start moving against non-payers. Councils in England start moving against people who refuse to register.

October 1989: draft poll tax register prepared for England and Wales, and you are notified about your entry in the register.

November 1989: government

consults with business ratepayers.

March 1990: councils have to set their budgets and decide their rates of pay.

Councils in England and Wales send out their poll tax demands for 1990-91.

April 1990: a new register of business properties comes into effect, and the government starts phasing in the new Uniform Business Rate. The Uniform Business Rate will not come into full operation until 1995.

The poll tax will give the rich an extra bonanza by boosting house prices. Some experts estimate that house prices will go up by 15 per cent, giving a gain of £30,000 to someone who owns a £200,000 house.

At present rates are a factor discouraging people from buying bigger and more expensive houses — a bigger house means paying more rates. The poll tax will remove this factor and thus boost demand for bigger houses and push up prices.

“Severely mentally handicapped” people will be exempt from the poll tax. Or rather some of them will.

You qualify only if your disability is from birth or the result of an accident. If you get Alzheimer's disease, you still have to pay the poll tax.

And you qualify only if you get invalidity pension or severe disablement allowance, or are over retirement age. To get severe disablement allowance you must have lived in Britain for ten out of the last twenty years. So if you have lived in another country for a long time, you will have to pay poll tax whatever your disability.

People who are physically disabled, however severely, must pay poll tax, unless they live in hospitals or nursing homes.

Disabled people who have carers living-in will suffer because two poll taxes — for the disabled person and the carer — must be

paid instead of one rates bill.

Some people with no income at all, or only the dole, may have to pay full poll tax.

Unwaged wives are responsible for their waged husbands' poll tax, and may be pursued for tax arrears if their husband evades the tax and disappears.

19 year olds at school or FE colleges must pay poll tax.

You could end up paying extra poll tax just because the government has got its forecasts of inflation wrong.

If the government forecasts 5% inflation, and levies business rate and allocates grants to councils on that basis, but inflation turns out to be 8%, then councils will have to raise poll tax by 20 per cent to make good the gap.

The poll tax will fine young workers for reaching the age of 18.

Under age 18 you won't pay poll tax. When you reach the age of 18 you'll get a poll tax bill — a sort of birthday present in reverse. The bill could be over £700 a year in some London boroughs.

The poll tax will also fine prisoners on remand, awaiting trial, for being *innocent*.

If you're found guilty, and your time in prison on remand is counted as part of your jail sentence, then you're exempt from poll tax for that time on remand. If you're found innocent, however, you must pay poll tax for that period.

The poll tax in Glasgow this year is £306. At one stage the council's Director of Finance had predicted £500.

So maybe the poll tax isn't as bad as it seems? Don't be deceived!

The Tories are paying 'safety net' money to stop the poll tax being too high in its first year. Shamefully, Labour councils have also done everything their wits can devise to keep the first poll tax bill low.

In future years the 'safety net' money will disappear, and the councils' financial tricks will expire. The poll tax will increase rapidly — or there'll be cuts.

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The emancipation of the working class is also the emancipation of all human beings without distinction of sex or race.

Karl Marx

For almost forty years we have stressed the class struggle as the most immediate driving power in history and, in particular, the class struggle between the bourgeoisie and the proletariat as the great lever of the modern social upheaval. Therefore it is impossible for us to ally ourselves with people who want to eliminate this class struggle from the movement. The emancipation of the working class must be the work of the working class itself.

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