

The Emerging Comprehensive Disobedience Movement in Spain

by David M. Gross

As NWTRCC meets to discuss its strategy, I thought you might want to hear about some of the developments that have been taking place in Spain in recent years.

A movement is emerging that combines elements of the Spanish war tax resistance movement (which is pretty similar to ours) with elements of the 15-M or *indignados* movement (roughly the Spanish equivalent of the “Occupy” movement, although chronologically-speaking “Occupy” should be thought of as the American version of 15-M). This new movement has an interesting history and is generating some ideas that we might want to learn from.

Background & History of the Movement

When the recent economic crisis hit Spain, the banking and finance industry rushed to the government for bailout money, just like they did here. But Spain went even further in 2011, abruptly amending its Constitution to make repayment of government debt a higher priority than any other expense and to mandate austerity budgets that cut funding for social services.

Between 2006 and 2008, Enric Durán carried out a daring bank robbery. He took out dozens of loans from 39 different Spanish banks, under false pretenses, and then fled with the money – nearly half a million euros. He put the bulk of this money into a variety of anti-capitalist activist projects, and publicized his action as a deliberate attempt to fight back against the banking system’s hijacking of the Spanish economy.

Among the projects that benefited from this Robin Hood was *Derecho de Rebelion* (Right of Rebellion).¹ It was launched shortly after the passage of the aforementioned Constitutional amendment, which it characterized as a coup “dictated by international capital and enacted behind the backs of the people” that had delegitimized the government. The project encourages people to withdraw their allegiance from that government and instead “declare ourselves citizens of the popular assemblies and the assemblies of post-capitalist projects in which we participate.”

We pledge to do everything that is in our power to construct a new, popular power that enables a new society where the decisions will be actually realized by the people.

...we commit ourselves to the call to begin and extend an action of complete tax resistance against the Spanish state and those who control it, with consequent action to demonstrate that we will not pay “their debts,” because we do not recognize this constitution. A tax resistance that serves to fund the popular assemblies, and from these, gives “absolute priority” to participatory funding of the resources that we really consider public.

Because the situation that we are experiencing in the Spanish state is common to many countries

1 <http://www.derechoderebelion.net/en>

worldwide, and because the ruling economic powers are global, we encourage human beings around the world to assert their right of rebellion by means of manifestos like this.²

Their manifesto came out at about the same time the Occupy Wall Street demonstrations were beginning. The following Spring they published half a million copies of a tabloid called *¡Rebelaos!* ("Revolt!").³ It expanded on the original call for tax resistance and recommended methods that had been developed by the war tax resistance movement in Spain, with a few modifications:

1. In addition to resisting military spending, they also advised people to resist certain other items in the federal budget, including payments on the debt, the salaries of legislators, police and prisons, the church, and the monarchy – totaling roughly 25% of the tax bill (though they also suggested that people choose for themselves which items to resist, and in other places they advocated "total" tax resistance).
2. They asked people to redirect their resisted taxes into their local Occupy-style popular assemblies or into projects launched by means of these assemblies.
3. They recommended ways to resist the value-added tax (VAT) – which is something like a sales tax – and/or to assist other people to resist that tax.
4. They also recommended bankruptcy as a way to successfully evade tax debt.

The tax resistance advice in *¡Rebelaos!* was mixed with other ideas for societal transformation: organizing worker-run cooperatives, creating grassroots job centers, squatting in unused buildings and resettling abandoned villages, operating self-managed healthcare cooperatives, running popular assemblies, and other things of that nature.

With the advice of Spanish war tax resisters like Arcadi Oliveres (who has been a war tax resister for thirty years), the group began work on a crowd-funded tax resisters' handbook.⁴ They also opened what they called "offices of economic disobedience" in Madrid, Barcelona, Castellón, and Zaragoza (the first four of what are now at least a dozen such offices), where they counsel prospective resisters on how to resist the income tax and VAT and how to set up self-managed businesses and cooperatives.

They also remained active in the 15-M assemblies and began to link up various cooperatives and other such projects so that they could mutually support one another and create a new economic network that might form the basis for replacing the present one. They began to bring together people involved in cooperatives, community gardens, free stores, food banks, alternative currencies, debtors' unions, credit cooperatives, barter networks, housing co-ops, tool libraries, off-

² "Ejerceremos el derecho de rebelión. Súmate al manifiesto de una nueva dignidad rebelde" *Kaos en la Red*, 29 Sep. 2011 <http://www.kaosenlared.net/noticia/ejerceremos-derecho-rebelion-sumate-manifiesto-nueva-dignidad-rebelde>

³ <https://www.rebelaos.net/>

⁴ "Manual de Desobediencia Económica" (1st ed.) https://www.autogestio.cat/sites/autogestio.cat/files/manual%20de%20desobediencia%20econo%CC%81mica_DIGITAL_SINGLE%20PAGES_0.pdf

the-grid small-scale energy generators, soup kitchens, squats, activist affinity groups, popular assemblies, and the like – hoping that by connecting these projects (and the people in them) into local, self-managed networks, they could bypass the government/financial intermediaries in the economy. They coined the term “*Desobediència Integral*” (Comprehensive Disobedience) for this strategy, with tax resistance and redirection forming one important part of it.

The recently-published second edition of their *Handbook of Economic Disobedience*⁵ expands on this theme. It highlights tax resistance and gives practical advice on how to do it, but it also puts tax resistance in the context of a much more comprehensive restructuring of personal and communal economic life that aims to help you take your resources away from big business, the financial system, *and* the government, and put those resources instead at the service of people in your community by means of more personal, face-to-face gifts and exchanges.

The Comprehensive Disobedience Program in a Nutshell (a paraphrase of sorts)

The Spanish economy has been captured by the government on behalf of the elites of financial capitalism (large banks and other financial institutions). Together, these powers exercise their control over the economy to enrich themselves at our expense. The current economic crisis and the government’s prioritization of the profits of the finance industry over the needs of people has brought this out into the open.

In addition, by forcing taxpayers to support such things as the military, large-scale financial theft, and parasites like the monarchy and the church, the government makes it difficult for a taxpayer’s life and ideals to match – difficult to live with conscientious integrity.

The way out of this trap is to disengage from the official economy where financial middlemen and government officials so often dip their fingers in the pie and take a slice.

Tax resistance is one way to disengage. It takes money away from these crooks and frees up that money for projects that strengthen alternatives to the official economy. If the Spanish Constitution mandates that the highest priority of the budget is to pay off the princes of international finance, we can decide instead that *our* highest priority is to make sure people’s basic needs are met.

A good mechanism for this is the popular assemblies that sprung up in the wake of the 15-M movement. These are a form of direct democracy, local in scope, consensual in operation, and much more worthy of our loyalty than a puppet government that really represents capitalist elites.

Comprehensive Disobedience involves breaking the social contract with the State of a territory where one lives, in order to bring into being a new social contract with a community with which

5 “Manual de Desobediencia Economica” (2nd ed.) http://www.derechoderebelion.net/wp-content/uploads/2013/05/MANUAL-DESOBEDIENCIA-ECONOMICA_pags1.pdf

the individual is really linked.

But the network we envision is a community of equals. Popular assemblies do not aspire to be in charge of everything as though they were governments. They are just one part of the network. Indeed, the decentralized nature of networks like these is one of their greatest strengths. You may choose to devote your resources to other nodes in the network, and that's fine.

All of this will have to be done one step at a time. Ultimately we want to leave the official economy behind and immerse ourselves fully in a new one in which everyone participates on an equal basis and the rules and priorities are not set by a privileged few for their own benefit. But initially we will need to have a foot in both worlds and to learn to use the rules of the official economy for our own benefit while we build the tools to replace it.

Because Big Finance and Big Government are so tightly interlinked, we are expanding tax resistance to also include resisting mortgages and foreclosures, defaulting on credit card debt, and using personal bankruptcy tactically to make debts like these uncollectable.

We are experimenting with new ways to use the government's laws – for example those governing varieties of legal personhood and incorporation – to facilitate our resistance. By creatively using a network of cooperatives, businesses, and bankrupt persons and legal entities, we can successfully evade the value-added tax and thereby deepen our tax resistance while at the same time strengthening the alternative economic network.

By carefully studying the law and adjusting our tactics to match, we can effectively delay foreclosures for years. For example, by renting a house to some other tenants before defaulting on house payments, the laws that shield renters from eviction can make a foreclosure impractical.

We are taking our money out of banks in favor of credit unions, new “ethical” banks, and microloan-style plans that fund alternative economy projects. In some cases we are leaving money behind entirely and moving to barter or alternative currencies or Local Exchange Trading Systems which further strengthen the alternative economic network and build ties between its members.

By participating in this network of tools and experiments, by building new methods of production and exchange, and by redirecting our resources and our loyalty from the government to democratically-organized grassroots projects like these, together we will construct a new economic system in which people are the highest priority.

David Gross is a war tax resister from San Luis Obispo, California. He represented NWTRCC at the International Conference on War Tax Resistance and Peace Tax Campaigns in Colombia earlier this year. He is the author of the book *99 Tactics of Successful Tax Resistance Campaigns* which is due to come out in early 2014.