



HM Revenue & Customs

Mr Paul-Brian
By email: request-634140-
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Date: 30 January 2020
Our ref: FOI2020/00178

Dear Paul-Brian

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 13 January, for the following information:

“Does HMRC recognise and acknowledge that Article 61 of the Magna Carta 2015 has been invoked and that it is our duty to withhold our tax's.”

To qualify as a valid submission under the FOIA, a request must fulfil the criteria set out in Section 8 of the Act which states the following:

FOIA 8. (1) In this Act any reference to a “request for information” is a reference to such a request which;

- (a) is in writing,
- (b) states the name of the applicant and an address for correspondence, and
- (c) describes the information requested

Your FOI has been classified as invalid as your request does not fulfil the criteria of section 8(1)(b) as we believe you to have submitted this request using a pseudonym.

Guidance from the Information Commissioners Office to public authorities in receipt of FOIA requests regarding Section 8 states:

The requester can be an individual, a company or an organisation but in each case they must provide their real name. A request made under a pseudonym will be invalid.

Full details of the guidance can be found at;

<https://ico.org.uk/media/fororganisations/documents/1164/recognising-a-request-made-under-the-foia.pdf>

As the request has been deemed as invalid I am not obliged to disclose the requested information at this point.

Please note that a non-valid FOI request is not subject to internal review.

However, outside of the FOIA, I can provide the following information.

The Magna Carta dates back to the year 1215. It has largely been repealed and there is no Article 61 in force. The last Magna Carta (1297) had only 37 Articles and was mostly repealed by the Statute Law Revision Act of 1863.

Parliament has the right to pass new legislation which supersedes or overturns that which has previously existed.

Income Tax was first introduced in 1799. It is the principal form of direct personal taxation in the UK. It takes the form of a proportion of a person's earnings, which is deducted 'at source' by employers and collected by HM Revenue & Customs, without reaching the individual. Self-employed people must assess their own tax liabilities and make any necessary payments themselves.

You cannot choose not to pay tax; it is a legal obligation as a UK citizen or worker. Payment of Income Tax is mandatory under the Income Tax Acts. HMRC has a duty to collect outstanding Income Tax under the Taxes Management Act 1970. Taxpayers cannot decline to pay Income Tax because they do not agree with Government policy; failure to pay tax as it becomes due may result in the charging of interest and penalties.

You can find further information about tax on the gov.uk website.

Yours sincerely,

Freedom of Information Team