



Governance & Security

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Mr Jennings

by e-mail

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Our Ref FOI 1483/09
Your Ref

www.hmrc.gov.uk

Dear Mr Jennings,

Thank you for your request for information.

HMRC has no comment to make on the broad points and your understanding set out in your e-mail. We have interpreted your request as covering two broad headings which I set out below together with HMRC's reply:-

1) Copies of the Common Law that makes a working person liable to income tax.

HMRC does not hold this information.

2) Copies of the Statute Law that makes a working person liable to income tax.

The charge to income tax on the earned income of working person arises because of:-

- a) Earnings from their employment and/or
- b) Profits from a trade or business that they conduct.

Under section 21 of the Freedom of Information Act 2000, we are not required to provide information in response to a request if it is already reasonably accessible to you. You can read the legislation at these links:-

- For (a) http://www.opsi.gov.uk/acts/acts2003/ukpga_20030001_en_1
- For (b) http://www.opsi.gov.uk/acts/acts2005/ukpga_20050005_en_1

Information is available in large print, audio tape and Braille formats.
Type Talk service prefix number – 18001



INVESTOR IN PEOPLE



The above answers your request but if you want to find out more about how we operate the tax system HMRC publishes a lot of information here <http://www.hmrc.gov.uk/index.htm> ; the heading 'Individuals and Employees' is useful starting point.

If you have any queries about this letter, please contact me. Please remember to quote the reference number above in any future communications.

If you are not happy with this reply you may request a review by writing to HMRC FOI Team, Room 4/52, 100 Parliament Street London SW1A 2BQ. You must request a review within 2 months of the date of this letter. It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

If you are not content with the outcome of an internal review, you may apply directly to the Information Commissioner for a decision. The Information Commissioner will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. He can be contacted at The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

John Sharpe