

Lin Ball

By email: request-732316-5013d908@whatdotheyknow.com

Freedom of Information Team

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Date: 21 April 2021 Our ref: FOI2021/07562

Dear Lin Ball

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 15 April, for the following information:

"Thank you for confirming that the term "person" includes both natural and legal persons and that the latter being corporations, companies and partnerships have been given equal rights.

There in, is the problem legal fictions having far more rights than natural persons who remain unprotected from knowing which legal entity they are dealing with or who is being paid public funds, especially when neither the SRA or FCA or councils are completely transparent and will not clarify what legal activities they are authorised to carry out and makes it is virtually impossible for the public to know, which legal entity is operating and paying the correct taxes and this breeds corruption.

Does the HMRC have a public register requiring these legal fictions to register that can be checked?"

Unfortunately, we are unable to provide any information without first seeking clarification. It is unclear what form of checking your request is refers to. If this is in relation to the processing of a request made under the FOIA then I can confirm that such information is not held.

If still appropriate, please submit your clarified request (quoting the FOI reference number above) by emailing foi.request@hmrc.gov.uk, or by writing to the address at the top right-hand side of this letter.

If you are not satisfied with this reply you may request a review within two months by emailing foi.review@hmrc.gov.uk, or by writing to the address at the top right-hand side of this letter.

If you are not content with the outcome of an internal review you <u>can complain to the Information Commissioner's Office</u>.

Yours sincerely,

HM Revenue and Customs

