



HM Revenue
& Customs

Lin Ball

By email:

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Freedom of Information Team

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Date: 14 January 2022

Our ref: FOI2021/31408

Dear Lin Ball

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 22 December, for the following information:

“Can you please clarify whether a trading name can pay taxes rather than the correct legal entity and using the full legal name of either a company or a partner in a partnership?

The reason is not only are Maidstone Borough Council being less than transparent about who they have instructed for legal work paid for by the tax payer but they also share a partnership service provider called Mid Kent Services with Tunbridge Wells Borough Council who is also being elusive and both councils have not provided clarification as to whether their joint service provider receives delegated authority to instruct external solicitors for either of the two Councils.

Both Councils have referred to J E Baring and Co that does not exist as a legal name or a legal entity and a trading name can neither be instructed for legal work nor it seems can they pay taxes as a tax payer.”

Our response

Unfortunately, we are unable to provide the requested information without first seeking clarification about the tax or taxes with which you are concerned.

Where someone is carrying on a trade, the tax on trading profits (whether Income Tax or Corporation Tax) is assessed on the person or persons carrying on the trade. In other cases, there may be an obligation on someone making a payment to deduct and account for tax before making a net payment to the intended recipient. Also, someone could pay tax in their capacity as a nominee for someone else, or in a fiduciary capacity (such as a trustee, or executor of an estate). The person's trading name is not relevant in all of these cases – the tax system is concerned with the persons or entities entitled to (or paying) income or making gains rather than how they present themselves to the public.

We publish guidance on how the various taxes operate and are administered – if you could provide further details of the arrangements with which you are concerned, we should be able to direct you to relevant information.

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for 'get help from HMRC'.

Text Relay service prefix number – 18001

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In the meantime, in case it helps, we did notice that while you say 'J E Baring and Co ... does not exist as a legal name or a legal entity' there is a website at this address <https://jebaring.co.uk/> for 'J E Baring Ltd trading as J E Baring and Co' that provides a Company Registration Number, directors' details and Solicitors Regulation Authority ID.

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 of this letter.

If, after clarifying your request, you are not content with our freedom of information response, you can ask us to carry out an internal review. You also retain the right to [complain to the Information Commissioner](#).

Yours sincerely,

HM Revenue and Customs