



HM Revenue
& Customs

Treynon

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Date 17 February 2017
Our ref FOI2017/00106
Your ref

Dear Treynon

Freedom of information Act (FOIA)

Thank you for your request under the FOIA, which was received 22 January 2017, for the following information:

Question 1.

Does there exist, contained within written legislation, a law stating that a Man inhabiting the land of Britain is subject to taxation on the financial compensation received in exchange for their labour?

Question 2.

Does there exist, contained within written legislation, a Parliamentary statute stating that a British citizen is subject to taxation on their Income?

Question 3.

Would it be not logical for a government agency to publish a complete guide to taxation, including exact legal and general definitions, case history and a brief summary of the historical origins of the concept, of each type of taxation imposed on its subjects?

The obligation to pay income tax is set out in statute law. Statute law imposes an obligation which is mandatory, not voluntary. Parliament represents "the governed" and therefore an Act is given the force of law with the consent of Parliament.

You can read about the process by which new laws are made on the Parliament website.

<http://www.parliament.uk/about/how/laws/>

<http://www.parliament.uk/about/how/laws/...>

Information is available in large print, audio and Braille formats.
Text Relay service number – 18001



"An Act of Parliament creates a new law or changes an existing law. An Act is a Bill approved by both the House of Commons and the House of Lords and formally agreed to by the reigning monarch (known as Royal Assent). Once implemented, an Act is law and applies to the UK as a whole or to specific areas of the country."

Parliament has assigned HMRC responsibility for the collection and management of a number of taxes, duties, levies etc. See s5 of the Commissioners for Revenue and Customs Act 2005.

<http://www.legislation.gov.uk/ukpga/2005...>

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

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

You can read the legislation at the following links:

For (a):

Income Tax (Earnings and Pensions) Act 2003

http://www.opsi.gov.uk/acts/acts2003/ukpga_20030001_en_1

<http://www.legislation.gov.uk/ukpga/2003/1/section/13>

For (b):

Income Tax (Trading and Other Income) Act 2005

http://www.opsi.gov.uk/acts/acts2005/ukpga_20050005_en_1

<http://www.legislation.gov.uk/ukpga/2005/5/section/8>

Further information on different aspects of tax, including tax policy and how tax it is collected, can be found here: <https://www.gov.uk/government/organisations/hm-revenue-customs>

If you are not content with this reply you may request a review within 2 months by writing to HMRC FOI Team, Room 1C/23, 100 Parliament Street London SW1A 2BQ or email foi.review@hmrc.gsi.gov.uk.

If you are not content with the outcome of an internal review, you may apply directly to the Information Commissioner for a decision. Contact details are available on their website at www.ico.org.uk.

Yours sincerely

HMRC Freedom of Information Team