



HM Revenue & Customs

Mr George Tsigarides

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Central Policy

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Our ref FOI 1796/16, 1797/16, 1825/16, 1850/16,
1896/16

DX

Dear Mr Tsigarides,

Freedom of information Act (FOIA)

Thank you for your requests under the FOIA, which were received on 1, 5, 6 and 13 May 2016. I have copied each request below for reference:

FOI 1796/16

I will be grateful if you would confirm the following regarding the payment of Income Tax:

- 1. Only Corporations need to pay Income Tax.*
- 2. Does the payment of Income Tax come under the jurisdiction of Common Law; meaning that Men and Women living on the Land of the United Kingdom must pay it.*
- 3. Does the payment of Income Tax come under the jurisdiction of the international Admiralty Law of the Sea; meaning that citizens of the government must pay it.*

FOI 1797/16

I will be grateful if you would confirm the following regarding the payment of National Insurance Contributions (NIC):

- 1. Only Corporations need to pay National Insurance Contributions (NIC).*
- 2. Does the payment of National Insurance Contributions (NIC) come under the jurisdiction of Common Law; meaning that Men and Women living on the Land of the United Kingdom must pay it.*

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



3. Does the payment of National Insurance Contributions (NIC) come under the jurisdiction of the international Admiralty Law of the Sea; meaning that citizens of the government must pay it.

FOI 1825/16

1. Is HMRC an Accounting & Collection Division of the International Monetary Fund (IMF).
2. If yes, what is it that HMRC keeps accounting records of and collections of.
3. Who is the United Kingdom 'Secretary of the Treasury'; and who is the United Kingdom 'payroll clerk'.
4. What is the role and purpose of the United Kingdom 'Secretary of the Treasury'; and what is the role and purpose of the United Kingdom 'payroll clerk'.

FOI 1850/16

I will be grateful if you would confirm the following, as Theresa May has confirmed that the government rules by consent:

1. Is Paying Tax optional.
2. Does HMRC and the IMF classify United Kingdom citizens as corporations.

FOI 1896/16

1. Is HMRC a corporation (i.e. a Company).
2. If yes, what is the HMRC Registration Number.
3. If yes, what is the HMRC Registered Address.
4. If yes, who are the major shareholders of HMRC.
5. If yes, does HMRC come under the jurisdiction of Statute Law and not Common Law.
6. If yes, is it true that HMRC has no jurisdiction over Men and Women under Common Law.
7. If yes, why does HMRC request Tax payments from Men and Women under Common Law.
8. If no, does HMRC request Tax payments only from consenting citizens under Statute Law (or the international Admiralty Maritime Law of the Sea).

The requests above do not seek or elicit recorded information held by HMRC. Section 1 of the FOIA gives applicants the right of access to recorded information held by a public authority. This means that requests which require a Yes or No answer or ask for an opinion, explanation or clarification, are not strictly requests for recorded information and do not fall to be answered under the FOIA.

To be helpful, I have set out the following information and directed you to published information outside the terms of FOIA. This information should enable you to find answers to at least some of your requests.

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/...>

"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>

You should note that the obligation on an employer to deduct tax from an employee's wages is also a statutory one. See Part 11, Chapter 2 of the Income Tax (Earnings and Pensions) Act 2003 which sets out the requirement for regulations to be made by the Inland Revenue (now HMRC). These PAYE Regulations impose statutory obligations on employers.

<http://www.legislation.gov.uk/ukpga/2003/1/part/11>

Information relating to National Insurance Contributions is publicly available:

<https://www.gov.uk/national-insurance>

The regulations concerning National Insurance can also be found on GOV.UK via the following links:

Social Security Contributions & Benefits Act 1992:

<http://www.legislation.gov.uk/ukpga/1992/4>

Social Security Administration Act 1992:

<http://www.legislation.gov.uk/ukpga/1992/5>

The Social Security (Contributions) Regulations 2001:

<http://www.legislation.gov.uk/uksi/2001/1004>

Information about the role of HMRC, HM Treasury and the IMF can be found at the following links:

<https://www.gov.uk/government/organisations/hm-revenue-customs/about>

<https://www.gov.uk/government/organisations/hm-treasury/about>

<http://www.imf.org/external/about.htm>

In the event that you wish to make further requests to HMRC, you should be aware that we are concerned about the burden that your requests are placing on those responsible for dealing with them. Following the receipt of any future request you may submit, HMRC will be actively considering the guidance published by the ICO on dealing with vexatious requests (section 14 FOIA).

I have provided the following link to this guidance for information:

<https://ico.org.uk/media/1198/dealing-with-vexatious-requests.pdf>

The provisions of section 14 of the FOIA limit the obligations of a public authority in dealing with repeat requests, requests which impose a significant burden for no obvious purpose or requests which raise repeat issues which have already been fully considered by the authority.

You have recently submitted a number of FOI requests to HMRC. As set out, the batch of requests listed above do not seek recorded information. The nature of these requests and the number of requests in total that you have submitted to HMRC has led me to consider the attached ICO guidance when considering any future correspondence we may receive from you under the provisions of FOIA.

If you wish to submit a new information request to HMRC, you should consider the ICO guidance referred to above and also the ICO's guidance entitled "*How to access information from a public body*". See the sections headed "*How should I word my request to get the best result?*" and "*Information request dos and don'ts*".

<https://ico.org.uk/for-the-public/official-information>

If you are not happy with this reply you may request a review by emailing foi.review@hmrc.gsi.gov.uk, or by post to HMRC FOI Team, Room 1C/23, 100 Parliament Street London SW1A 2BQ. You must request a review within 2 months of the date of this letter. It would help us carry out our review if you set out the aspects of the reply that concern you and why you are dissatisfied.

If you are not content with the outcome of an internal review, you can complain to the Information Commissioner's Office (ICO). The ICO will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. You can make a complaint through the ICO's website at: www.ico.org.uk, or by post to: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

Peter Harlow

To find out what you can expect from us and what we expect from you go to **www.gov.uk/hmrc/your-charter** and have a look at 'Your Charter'.