



HM Revenue & Customs

FAO Nebb

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Central Policy

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DX

Date 15 November 2016
Our ref FOI 2016/00105

Dear Sir/Madam,

Freedom of information Act (FOIA)

Thank you for your request under the FOIA, which was received on 19 October 2016, for the following information:

Having recently concluded my communications with HMRC earlier in the year(2016) I decided to study Hmrc's rules and regulations. A vast tome which even the HMRC employees have trouble understanding never mind the ordinary man and woman on the street.

However, my problem is that HMRC seem to be classing me, a human being, as a corporation. I, as a human being, can't earn income.I have NEVER earned income in my life. Income is purely the domain of corporations which is clearly stated in your huge tax manual . I, as a man can only earn remuneration or wages or receive reward for my labour which CAN NOT be taxed. Only income can be taxed. Again,I have never earned income in my life. I am a man. I am not a corporation.

HMRC are taking my remuneration unlawfully. Is HMRC classing me as a corporation? If HMRC are classing me, a human, as a corporation or company how are you doing it?? Where are the rules that allow you to take a man or woman's remuneration??

You also submitted the following correspondence on 13 November 2016:

I wrote to you recently with regards to the use of the word income. i mentioned that your great tome of tax (laws) statutes mentions the word income many times but it does not mention that it applies to man or woman only corporations. I also mentioned that i have NEVER earned income in my life. i know that only income can be taxed. Wages,remuneration,reward or pay for labour done can not be touched by your company called HMRC.

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



i mentioned that only corporations can be taxed, humans can not as they are not corporations Only corporations have to pay tax. Only corporations can earn income. I asked HMRC if they are regarding me, a human being as a corporation? If you are how are you doing it??

If you answered my F.O.I i request i did not receive it so i am asking again; Are you, HMRC regarding me, a human, as a corporation so you can unlawfully take my remuneration. Do you think i, as a man, am a corporation? If you are assuming i am a corporation, how are you doing it?????

Please be aware that 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.

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/>

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"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>

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'.