



HM Revenue & Customs

James: of the Hardy Family

By email: request-389388-
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Freedom of Information Team

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Our ref

Your ref FOI2017/00261

Dear James

I am writing in response to your request for information received 12 February 2017 for the following:

Could you please provide written evidence of THE LAW that requires flesh and blood human beings to pay income tax.

I understand that statutes and acts are defined as legislated rules of a SOCIETY which have been given the force of law. A society is defined as a number of people joined BY MUTUAL CONSENT to deliberate, determine and act for a common goal. So in essence the STATUTES only apply to those who give consent ie. are a willing member of the society. So please provide evidence of the LAW (not the statute) which states that all humans (NOT PERSONS) are obliged to pay income tax (including humans who are not willing consenting members of society).

Please note, that if your response includes the word PERSON or PERSONS, you have failed to answer my request, as persons are not flesh and blood humans, they are LEGAL FICTIONS

HMRC's response

The obligation to pay income tax is set out in statute law. Statute law imposes an obligation which is mandatory, not voluntary. The Oxford English Dictionary defines a statute as a written law passed by a legislative body, e.g. an Act of Parliament. Parliament represents "the governed" and therefore an Act is given the force of law with the consent of Parliament.

You can read how the government works at the following link:

<https://www.gov.uk/government/how-government-works>

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

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



<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.legislation.gov.uk/ukpga/2003/1/contents>

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

For (b):

Income Tax (Trading and Other Income) Act 2005

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

<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>

The term "person" is not specifically defined in these Acts, so to give it its ordinary meaning would be to define a person as an individual human being or the living body of a human being as defined in the Oxford English Dictionary. For the purposes of the legislation, an individual and a person are one and the same. The term "person", in legal terms can mean a natural person (i.e. a living individual such as yourself) or an artificial person (i.e. a company or other legal entity).

I note that you refer to flesh and blood human beings and the suggestion is that you consider that this means you are not liable to tax. But, as already explained above, an individual who receives earnings from their employment is liable to pay tax on those earnings

FOI Appeals Process

If you are not content with this reply, you may apply directly to the Information Commissioner for a decision. The Information Commissioner will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. He can be contacted at The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF or by their website at www.ico.org.uk.

Kind regards

HMRC Freedom of Information Team