



The Sovereign Nation of Shetland



Official Residence, Ocraquoy, Cunningsburgh, Shetland, Near but outwith UK.
Tel: 01950 477829, Email: info@sovereignshetland.com, website: sovereignshetland.com

11 December 2023

Solicitor's Office and Legal Services
HMRC
BX9 1ZT

**By Royal Mail Signed For Service
No. KL 393915829GB**

Dear Sirs

HMRC in Shetland

From our research it seems that the UK Crown has no authority in Shetland. That being the case, we conclude that HMRC also has no authority here. Our members are asking why they need to pay UK taxes when the authority to exact them does not exist.

One member in particular has asked us to take some action. Her name is Sandra Irvine. She partners her husband Ronald in a company called Ronald Irvine T/A Irvine Bros. Their company number is 961PH10148252 and VAT registration number is 267 2494 33.

They are willing and able to pay their VAT, but need assurance that the money is not being demanded fraudulently. Until they are shown proof that HMRC has the authority to operate in Shetland, they will hold back their VAT payments because they have no wish to aid and abet such a fraud. We suggest you put this question to your legal team and ask them what evidence they would need to show a court in Shetland for proof of its jurisdiction.

In the event that you are unable to show proof of authority in Shetland, the Irvines will reasonably expect full recompense for the VAT and other taxes they have paid in the past.

In such an important matter as this, proof of authority must be easy to produce. We will therefore expect a reply within 14 days of your receipt of this communication.

Since this is a matter of interest to many of our members, we ask that you reply to us and we will coordinate correspondence on their behalf.

By our hand and seal



The man commonly known as Stuart Hill, sovereign in my own right, authorised representative.

The word of a sovereign needs no corroboration.



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24 January 2024

Solicitors and Legal Services
HMRC
BX9 1ZT

By Royal Mail Signed For Service
No. KL 393915846GB

Dear Sirs,

HMRC in Shetland

The time has expired for a reply to our letter of 11 December 2023, received by you on 15 December 2023. In the absence of a reply we conclude that you are unable to show proof of your authority in Shetland. As we explained, the company is able and willing to pay its genuine liabilities, but its owners are not willing to aid and abet a fraud. They will pay immediately on seeing proof of your authority in Shetland.

Accordingly, our member Sandra Irvine will be submitting a VAT return on behalf of her company Irvine Bros. (Company number is 961PH10148252 and VAT registration number is 267 2494 33). She will be marking all incoming amounts as exempt.

Meanwhile, Sandra requires a record of all payments made to HMRC for the past 20 years. Please find her request enclosed.

By our hand and seal



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HM Revenue
& Customs

VAT Written Enquiries Team
HM Revenue and Customs
BX9 1EL

Ronald Morris Irvine
Boddam
Dunrossness
SHETLAND
ZE2 9JH

999H9V54B00091
006535\310



Phone

Web www.gov.uk

Date 27 February 2024
Our Ref 279927085
VAT number 267 2494 33

Dear Mr Irvine

VAT

I refer to a letter received from a Stuart Hill, dated 11 December 2023, in which he states that the UK Crown has no authority in Shetland.

I apologise for the delay in replying and for any inconvenience this may have caused.

We have an unusually high volume of work on hand and are unfortunately responding outside the 15 working day target.

Firstly, please note that I cannot see any authority / any valid authority on file from you allowing me to deal with Mr Hill on your behalf.

As I cannot currently verify Mr Hill's authority, I am unable to progress his query any further.

Further information on agent authorisation can be found by typing 'Tax Agents and Advisers VAT' into the search facility on our website.

Secondly, Mr Hill's letter states Sandra Irvine partners you in a company called Ronald Irvine T/A Irvine Bros. Our records show you are registered as a sole proprietor, not a partnership or limited company. If you have changed legal entity, please refer to the guidance set out in paragraph 14.4 of VAT Notice 700/1 'Who should register for VAT'.

Thirdly, the arguments being deployed by Mr Hill are meaningless and I strongly suggest that you take proper legal advice.

VAT law in the UK is governed mainly by the Value Added Tax Act 1994 as amended by subsequent Finance Acts. But there are many detailed rules in Statutory Instruments. These are either orders made by the Treasury or regulations made by HMRC. You can get copies

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

of the Act and Statutory Instruments from the Stationery Office or online from Legislation.gov.uk.

The UK consists of Great Britain, Northern Ireland and the waters within 12 nautical miles of their coastlines. This includes the Shetlands.

If you have any further queries regarding this matter, please submit your enquiry via our website, ensuring that you quote the case reference number at the top of this reply. Enquiries can be submitted by visiting the www.gov.uk website and searching for 'contact hmrc' in the search facility provided.

Our VAT Notices, VAT Notes, Information Sheets, Business Briefs, news and updates can be accessed online via the VAT information page of our website. Visit www.gov.uk and use the search facility to search for 'VAT'.

If you contact us, we can deal with you more quickly if you quote the VAT registration number 267 2494 33 and give us your contact details.

Yours sincerely

Mr C Baillie
VAT Officer

Join the millions of taxpayers already using their Personal Tax Account to access a range of services. It takes just a few minutes to get started, go to www.gov.uk/personal-tax-account Or you can use the HMRC app.

To find out about the service and standard of behaviour you can expect from us, go to www.gov.uk and search 'HMRC Charter'.

