

## Common questions

The council has a responsibility to bill and collect council tax, but this does not mean it introduces a fiduciary relationship.

Some common questions received: -

- *Provide an autographed lawful contract with you, with both of our autographs.*

Some residents consider that council tax is a contract and requires a legal contract and signatures indicating an agreement. As already explained, council tax is a creature of statute, and a contract is not required. Therefore, any reference to the Companies Act, Contracts Act, Bills of Exchange Act or other acts regarding companies or contracts is irrelevant.

A variation of this question is 'Please provide evidence that I've agreed with you that you can lawfully collect an alleged debt from me.' Again, this is inconsequential, as there hasn't been an exchange of contracts or agreement. Neither is required for the levy and recovery of council tax.

- *Provide evidence that I am lawfully obliged to pay council tax.*

The hierarchy of who is considered to be the liable party is contained in the Local Government Finance Act 1992 c14 Part 1, Chapter 1, Sections 6 -9. Individual agreement of this is not necessary.

- *Provide evidence that you have the lawful and contractual authority to use the legal fictional name of "XXX" for the purposes of making money.*

Whether a name is legal or fictional is irrelevant for the purposes of council tax. Council tax is charged and is payable by whoever the liable party is, which is determined by reference to the Local Government Finance Act 1992 and Council Tax (Administration and Enforcement) Regulations 1992.

- *Provide confirmation the debt exists lawfully.*

The issue of a Council Tax Demand Notice (the bill) creates the debt. A signature or agreement from a resident is not necessary for council tax, it is a tax, not a contract.

- *Provide documents containing a wet ink signature.*

As covered above, a signature is not necessary for the billing of council tax and no wet ink signature is mandatory on a court summons either. Previous case law has clarified that the use of a rubber stamp or electronic signature are both valid for the purpose of the court signing a summons.

- *I'm a Freeman of the Land and am not liable.*

Being a Freeman of the Land does not mean someone can choose which laws they adhere to and which to ignore.

- *Please send us your VAT details/provide a VAT invoice*

It should be noted, council tax is deemed outside the scope of VAT and we are unable to provide a VAT invoice. The VAT number for Ipswich Borough Council is 104175311

- *Please state whether you are a company or a corporation.*

Ipswich Borough Council is a local authority within the Public Sector and does not have a company number.