

Freeman on the Land and challenges to the legality of Council Tax

Council Tax, Freeman on the Land, and similar groups

There are many misleading articles and templates on the internet regarding the legality of Council Tax. Very occasionally, Freeman on the Land, also known as Freeman of the Land (FOTL) and similar groups will wrongly believe that using an archaic law means they don't have to pay Council Tax.

The Freeman on the Land movement and similar groups, commonly believe that they are bound only by statute laws they consent to. They should not confuse law relating to contracts and alleged rights under common law with the legislation relation to the administration and collection of Council Tax.

Being a 'freeman' does not exempt any person from paying Council Tax. Council Tax is not optional and not something you consent to. If you are liable to pay Council Tax, you must make your payments.

We do our best to answer all relevant enquires about Council Tax. We reserve the right to refuse to respond to lengthy spurious enquires that focus on hypothetical arguments that have no legal basis which use our resources at the expense of the taxpayer. This includes letters and notices served on the council's chief executive with the same misleading reasoning.

Council Tax liability

The liability to pay Council Tax falls under the Local Government Finance Act 1992 and later regulations. This is a statute created by a democratically elected Parliament of the United Kingdom which has received the assent of the Crown.

Your liability for Council Tax is not dependent on, and does not require, your consent or the existence of a contractual relationship with the council. Any such assertion to the contrary is incorrect and there is no legal basis upon which to make this argument.

Liability for Council Tax is determined in accordance with the statutory regulations and liability for this is confirmed by the Council Tax demand notice issued for each year.

Freeman on the Land arguments have been considered and ruled against by the courts and anyone who withholds payment, will have recovery action taken against them.

If you have any concerns over the charging of Council Tax, please seek proper legal advice, rather than relying on internet sources or forum statements which may be incorrect or misleading.

Council Tax legislation

The legislation that covers Council Tax is freely available from Government Legislation websites including;

- [Local Government Finance Act 1992 External link](#)
- [The Council Tax \(Administration and Enforcement\) Regulations 1992 External link](#)
- [The Council Tax \(Demand Notices\) \(Wales\) Regulations 1993 External link](#)

Some residents have questioned whether they are obliged to abide by acts and statutes and about the difference between a statute and law and other similar questions regarding legal matters.

In essence, acts of Parliament are statutes which set out the law; however, if you have questions regarding acts of Parliament or laws, we suggest these should be directed to a legal professional, not the council.

You can find details of qualified lawyers in your area from the [The Law Society External link](#) website.

Beware of misleading articles online

There are many misleading articles and templates on the internet regarding the legality of Council Tax.

Anyone drawing on these for advice should exercise caution and seek proper legal advice before using them as a defence against Council Tax liability based on contract, consent and common law.

Further information

FAQs

Very occasionally we get people that have been convinced that using an archaic law means they don't have to pay Council Tax and there are many misleading articles and templates on the internet regarding the legality of Council Tax. Anyone drawing on these for advice should exercise caution and seek proper legal advice before using them as a defence against Council Tax liability based on contract, consent, and common law.

The council has a responsibility to bill and collect Council Tax, but this does not mean it introduces a fiduciary relationship. Below are 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 on the Land and am not liable

Being a Freeman on the Land or equivalent references 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, therefore, these details are not required to be provided.

Please state whether you are a company or a corporation

Rhondda Cynon Taf County Borough Council is a local authority within the Public Sector and does not have a company number.