

MAKE WAR HISTORY:

Lawful Tax Rebellion & Resistance Part II

A Closer look at HIS-MAJESTY'S-REVENUE & CUSTOMS 'H.M.R.C.'
and the CONSOLIDATED-FUND:

How can a TRUST DEED, a PROMISSORY-NOTE, a NOTICE ensure that Rates, Taxes, Fines, Penalties, BBC License Fees, Sums of Money, Revenues are not used to aid, abet or ancillary to killing by Genocide, War Crimes, Crimes against Humanity and Terrorism by way of His-Majesty's-Government's
CONSOLIDATED-FUND

26 November 2024

Maghera, County Derry

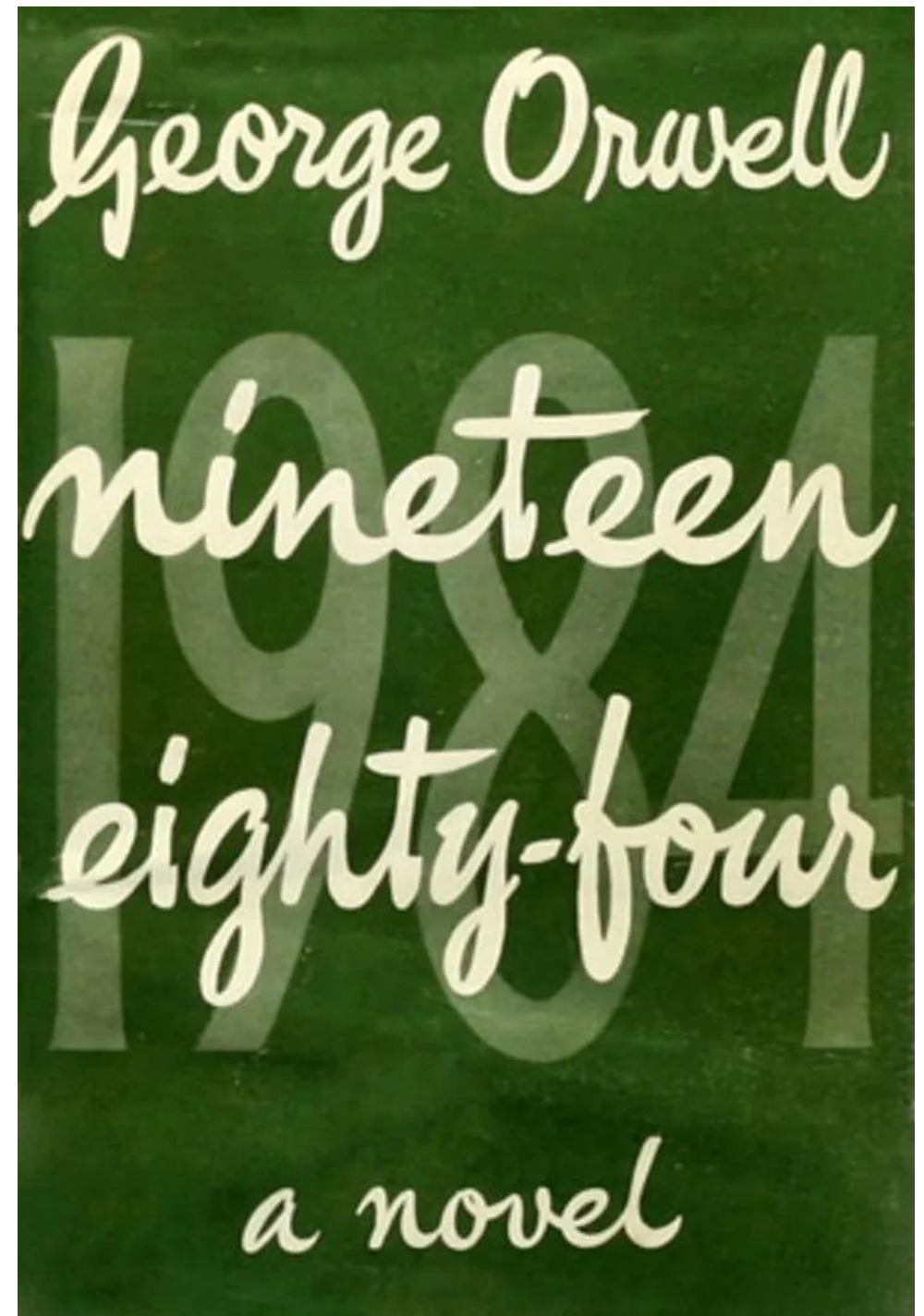
Disclaimer

- I, **alisa marie**: acting in the capacity as a Master of Arts in Modern Irish History and a private civilian, sui juris, a living woman of peace: What follows are my individual experience, observations and opinions.
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Why is History important?

"Who controls the past controls the future: who controls the present controls the past," repeated Winston obediently. From George Orwell's 1984

Controlling the Narrative ...



“My people are destroyed for lack of knowledge:”

Hosea 4:6 King James Version Holy Bible

We had no idea...

- that we were all **aiding** and **abetting** the killing and harming of millions of civilians – killing by genocide, ethnic cleansing, war crimes, crimes against humanity and the terrorism by paying rates, taxes, etcetera



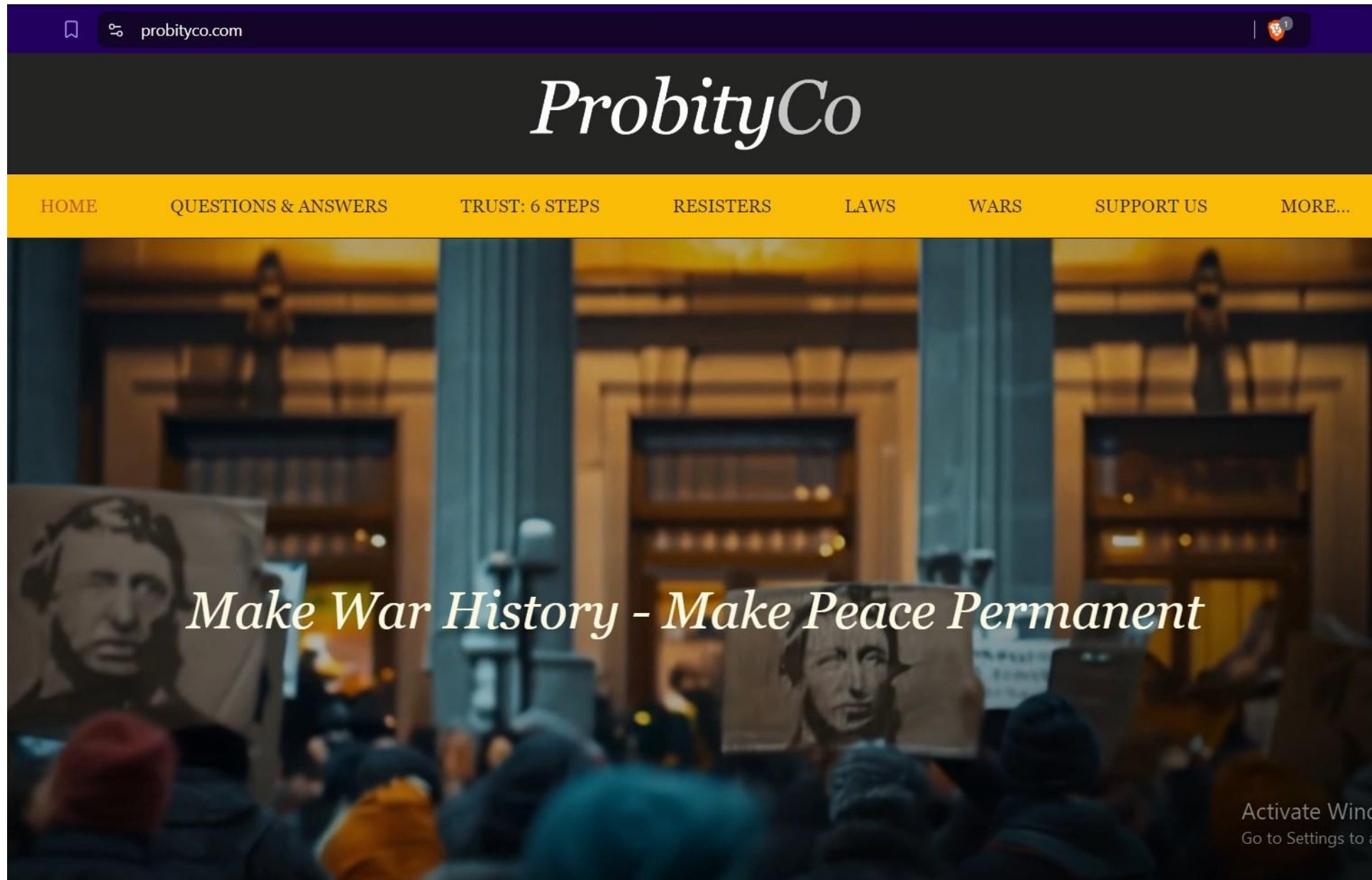
Enough is Enough.

This must stop & there must be accountability.

Now we have the Knowledge and acting on Knowledge is **Power**

So, is it time for a Lawful Tax Rebellion and Resistance?

ProbityCo - <https://probityco.com/>



All Wars Are Bankers Wars

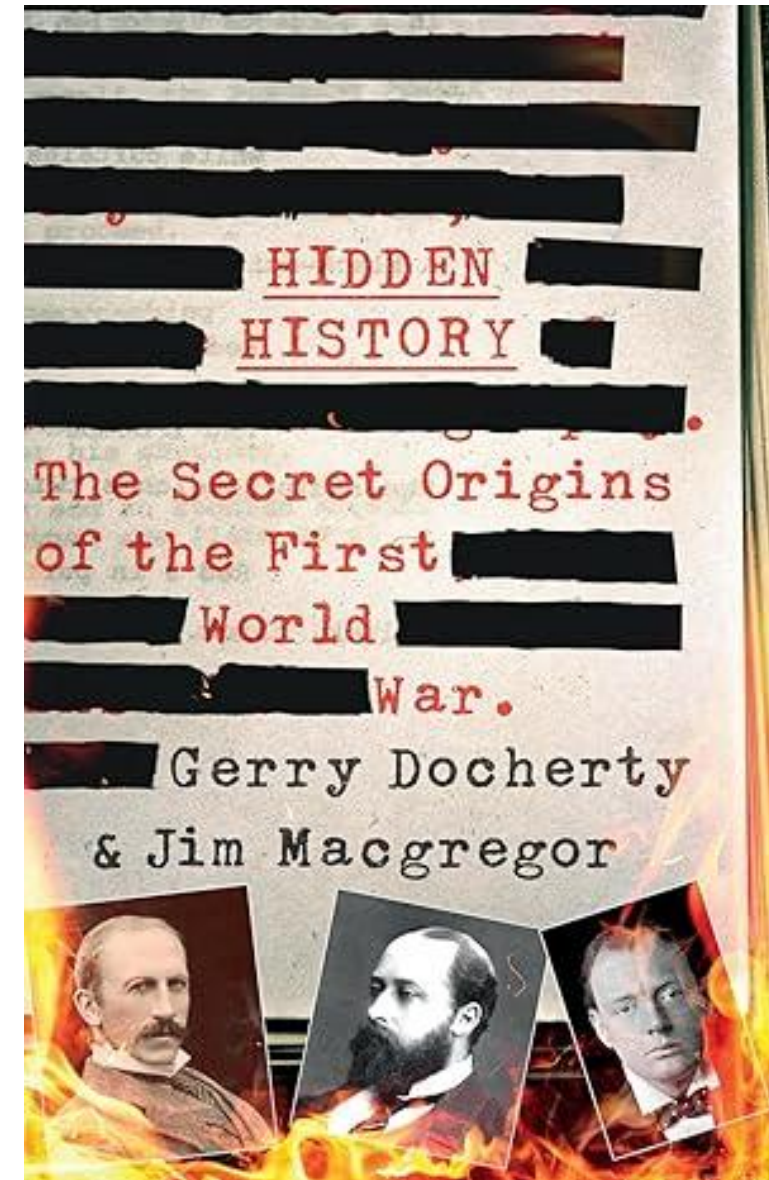
- All Wars Are Bankers' Wars - 43 minutes

<https://www.youtube.com/watch?v=5hfEBupAeo4>

- **A MUST read** - Hidden History: The Secret Origins of the First World War.

- by [Gerry Docherty](#) (Author), [Jim MacGregor](#) (Author)

- https://www.amazon.co.uk/Hidden-History-Secret-Origins-First/dp/1780576307/ref=sr_1_4



A closer look
HIS MAJESTY'S REVENUE & CUSTOMS
H.M.R.C.
But First....

A brief History of Tax...



- The **'Saladin tithe'**, or the **'Aid of 1188'**, was a tax (more specifically a tallage or land tax) levied in England by **Henry II** and, to some extent, France, in 1188
 - in response to the **capture of Jerusalem** by Saladin in 1187 to fund the **3rd Crusade**.
- The **Saladin tithe** was a literal tithe of **10%** on **revenues and movable properties**
 - The money was collected by the local priest or bishop, the dean of the local church, the local baron, a sergeant of the king, as well as...
 - a **Knigh Templar** and a **Knigh Hospitaller**, whose orders were especially concerned with driving the 'infidel' from the **Iberian peninsula** and the defence of the **'Holy Land'** through "**Crusades**".
- The **Knights Templar** and the **Knights Hospitaller** were under the direct **Papal jurisdiction** so were **not** bound by **local secular or ecclesiastical jurisdictions, laws or taxes resulting in-**
 - a build up of **liquid capital**, the growth of **commerce** and the accumulation of **intergenerational capital**.
 - The **Knights Templar** and the **Knights Hospitaller** were **International military religious orders** and **banking cartels**.
- Anyone who **joined** the 3rd Crusade **was exempt** from the **Saladin tithe** altogether to encourage participation.
- **All other landowners**, both **clerics** and **laymen**, had to pay the **Saladin tithe**; if anyone disagreed with the assessment of their property, they were **imprisoned** or **excommunicated**.

History of Income Tax



- **1798** – United Irishmen Rebellion in Ireland
- The inception date of the modern income tax is typically accepted as 1799
 - This **income tax** was introduced into Great Britain by Prime Minister **William Pitt the Younger** in his budget of **December 1798**, to pay for **weapons** and **equipment** for the **French Revolutionary Wars** (1792 – 1802).
 - William Pitt hoped that the new income tax would raise £10 million a year, but actual receipts for 1799 totalled only a little over £6 million.
- From **1799 to 1802** William Pitt's income tax was levied
- **1801 - Union with Ireland Act 1800** came into force on January 1, 1801
- **1802** Income Tax abolished by Henry Addington during the **Peace of Amiens**.
 - HM Government had reached a state of **financial collapse from war expenditure**, the loss of Continental markets for British goods and two successive failed harvests that had led to widespread famine and social unrest, **rendering peace a necessity**.
- **1803 - Income Tax was reintroduced** by Henry Addington when hostilities with France recommenced.
- **1816 Income Tax was again abolished** , one year after the **Battle of Waterloo**.
 - Opponents of the tax, who thought **Income Tax** should **only** be used **to finance wars**, wanted all records of the tax destroyed along with its repeal.
 - Income Tax records **were publicly burned** by the Chancellor of the Exchequer, **BUT copies were retained in the basement of the tax court**.



Pub. by S.W. Fores Jan 1st 1790 N. 50 Piccadilly

Printed by G. G. and J. S. at the Evening

The STRATAGEM Alias The FRENCH BUG-A-BO or JOHN BULL TURN'D SCRUB

J. Cruikshank
1 Jan 1790



ANNO QUINQUAGESIMO SEXTO

GEORGII III REGIS.

C A P. XCVIII.

An Act to unite and consolidate into One Fund, all the Public Revenues of *Great Britain* and *Ireland*; and to provide for the Application thereof to the General Service of the United Kingdom.

[1st July 1816.]

WHEREAS it hath become expedient, for further carrying into effect the Provisions and Purposes of Two several Acts for the Union of *Great Britain* and *Ireland* (the One made in the Parliament of *Great Britain* in the Thirty-ninth and Fortieth Years of His present Majesty's Reign, and the other made in the Parliament of *Ireland* in the Fortieth Year of His said Majesty's Reign) that all the public Revenues of *Great Britain* and *Ireland* should be consolidated and applied to the Service of the United Kingdom; be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Fifth Day of *January* One thousand eight hundred and seventeen, all Rates, Duties, Taxes, Receipts, Sums of Money, and Revenues, of what Nature or Kind soever, which, under or by virtue of any Act or Acts in force in *Great Britain* or *Ireland* respectively at the Time of the passing of this Act, and immediately before the said Fifth Day of *January* One thousand eight hundred and seventeen, shall or may constitute or form part of, or be directed to be carried to the several Funds, called the Consolidated Fund of *Great Britain* and the Consolidated Fund of *Ireland* respectively, shall be carried to, and shall be and become, and shall form and constitute

Consolidated Funds of *Great Britain* and *Ireland*, shall become One General Consolidated Fund.

Consolidated Fund Act 1816: "Original: King's Printer Version"

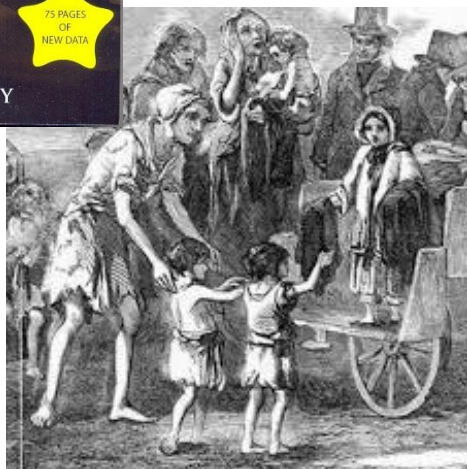
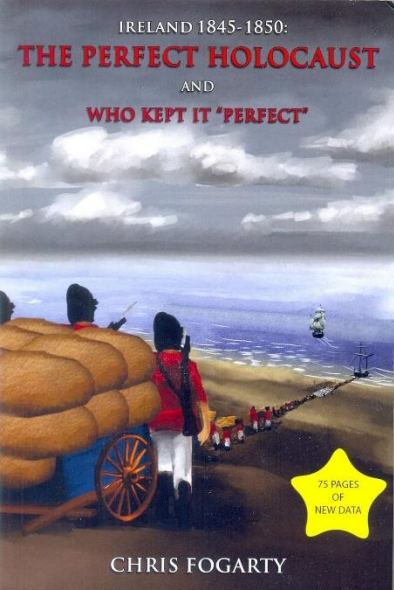
https://www.legislation.gov.uk/ukpga/1816/98/pdfs/ukpga_18160098_en.pdf

Consolidated Fund Act 1816 – has not been repealed.

<https://www.legislation.gov.uk/ukpga/Geo3/56/98/contents>

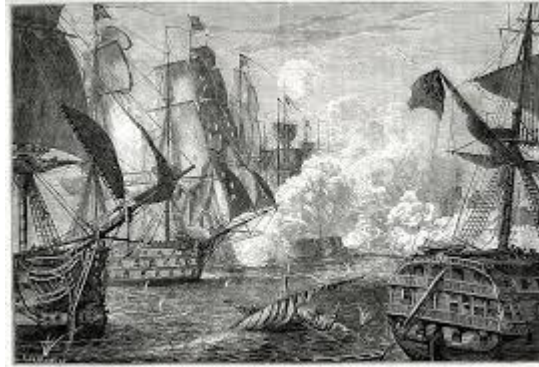
- ***“An Act to unite and consolidate into One Fund all the Public Revenues of Great Britain and Ireland, and to provide for the Application thereof to the General Service of the United Kingdom. [1st July 1816]. Whereas it hath become expedient, for further carrying into effect the provisions and purposes of two several Acts for the Union of Great Britain and Ireland, (the one made in the Parliament of Great Britain in the thirty-ninth and fortieth years of his present Majesty’s reign, and the other made in the Parliament of Ireland in the fortieth year of his said Majesty’s reign), that all the public revenues of Great Britain and Ireland should be consolidated and applied to the service of the United Kingdom”:***
- ***“[1.] Consolidated funds of Great Britain and Ireland, shall become one general consolidated fund.***
- ***“...all rates, duties, taxes, receipts, sums of money, and revenues of what nature or kind soever, which under or by virtue of any Act or Acts in force in Great Britain or Ireland respectively at the time of the passing of this Act, and immediately before the said fifth day of January one thousand eight hundred and seventeen, shall or may constitute or form part of or be directed to be carried to the several funds called the consolidated fund of Great Britain and the consolidated fund of Ireland respectively, shall be carried to and shall be and become and shall form and constitute one general fund, to be called the consolidated fund of the United Kingdom of Great Britain and Ireland; and***
- ***...the said consolidated fund of the United Kingdom shall be in like manner indiscriminately applied to the service of the United Kingdom of Great Britain and Ireland, or any part thereof... [emphasis added]***

History of Income Tax



- **1842** Income Tax was reintroduced by Sir Robert Peel in the United Kingdom of Great Britain and Ireland by the **Income Tax Act 1842** as a “temporary” measure.
 - as part of a larger policy to **facilitate “free trade”**, by switching government revenues from **excise duties to taxes on income**. Income tax, at that time, applied to **both individuals and corporate entities** - no ‘corporate tax’ as such.
 - Income tax was to offset lost revenues from successive **wars, poor harvests - including potato crop failure throughout Ireland** - and **lifting tariffs on imported grain, the repeal of the Corn Laws** being a cornerstone of a Tory government policy to **promote “free trade”**.
 - Yearly incomes under **£150 were exempt**, while all income above the exemption was taxed at a flat 3%.
- **1852** Despite the vociferous objection, William Gladstone, Chancellor of the Exchequer from 1852, kept the **progressive income tax**, and extended it to cover the costs of the Crimean War.
- **1853 Ireland** - It was a further 11 years, in the budget for **1853**, before the hated income tax was introduced into **Ireland** following the second Irish Genocide - **an Gorta Mór** - The Great Hunger - The Irish Famine.
 - **In the eyes of many, it was seen as a way of making the Irish pay for their starvation.**
 - It was claimed that Income tax had not been extended to Ireland earlier because the Revenue Commissioners didn’t have the administrative capacity to assess or collect the tax.
- From the **1860s** onwards, the progressive income tax had become an important element of the United Kingdom fiscal policy
 - Funding the military based Empire and successive Wars

History of Income Tax – Funding WAR



- **1839 – 1841** - Second Egyptian-Ottoman War
- **1838 – 1842** - First Anglo-Afghan War
- **1839 – 1842** - First Opium War
- **1845 – 1846** - First Anglo-Sikh War (India)
- **1846 – 1847** - The 7th Xhosa War, The War of the Axe
- **1845 – 1850** - Anglo-French blockade of the Río de la Plata, Battle of Vuelta de Obligado
- **1847 – 1901** - Caste War of Yucatán
- **1848 – 1849** - Second Anglo-Sikh War (India)

History of Income Tax – Funding WAR



- **1849** - Battle of Tysami (China)
- **1850 – 1853** - The 8th Xhosa War, Mlanjeni's War
- **1850 – 1864** - Taiping Rebellion (China)
- **1852 – 1853** - Second Anglo-Burmese War
- **1853 – 1856** - Crimean War
- **1856 – 1857** - Anglo-Persian War
- **1857 – 1858** - Indian Rebellion of 1857
- **1856 – 1860** - Second Opium War, Arrow War

What is HIS-MAJESTY'S-REVENUE-&-CUSTOMS H.M.R.C. ?

- *'If you know the opponent and know yourself, you need not fear the result of a hundred battles.*
- *If you know yourself but not the opponent, for every victory gained you will also suffer defeat.*
- *If you know neither the opponent nor yourself, you will succumb in every battle.'*

paraphrased from Sun Tzu

HM Revenue & Customs (HMRC)

HM Revenue & Customs (HMRC) is responsible for collecting, paying, administering and enforcing taxes

- [Taxes](#)

Contact details for the various HMRC sections can be found on the gov.uk website.

- [Contact HM Revenue and Customs](#) 

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<https://www.nidirect.gov.uk/contacts/hm-revenue-customs-hmrc>

HIS-MAJESTY'S-REVENUE-&-CUSTOMS



HM Revenue
& Customs

- commonly known **HM Revenue & Customs**, or **H.M.R.C.**
- H.M.R.C is a “**Creature of Statute**” created by the

Commissioners for Revenue and Customs Act 2005

- H.M.R.C. is a [non-ministerial department](#) of [HIS-MAJESTY'S-GOVERNMENT](#)
- This was the merger of the [Inland Revenue](#) and [HM Customs and Excise](#), which took effect on 18 April 2005.
- **HM Treasury** became responsible for "***strategy and tax policy development***" and H.M.R.C. took responsibility for "***policy maintenance***".

H.M.R.C. is responsible for

- the [collection](#) of [taxes](#) for [HIS-MAJESTY'S-GOVERNMENT](#)'s **CONSOLIDATED-FUND**,
- the payment of some forms of [benefits](#),
- the administration of other regulatory [regimes](#) including, but not limited to, the [national minimum wage](#) and the issuance of national insurance numbers.
- H.M.R.C. produces an Annual Trust-Statement for [HIS-MAJESTY'S-GOVERNMENT](#)'s **CONSOLIDATED-FUND**.
- The department's logo is the [Tudor Crown](#) enclosed within a circle.

HIS-MAJESTY'S-REVENUE-&-CUSTOMS



HM Revenue
& Customs

- The department is responsible for the administration and collection of
 - [direct taxes](#) including, but not limited to, [Income Tax](#), [Corporation Tax](#), [Capital Gains Tax](#) (CGT) and [Inheritance Tax](#) (IHT), [indirect taxes](#) including [Value Added Tax](#) (VAT), [excise duties](#) and [Stamp Duty Land Tax](#) (SDLT), and
 - environmental taxes such as [Air Passenger Duty](#) and the [Climate Change Levy](#).
 - Other aspects of the department's responsibilities include [National Insurance Contributions](#) (NIC),
 - the distribution of [Child Benefit](#) and some other forms of state support including the [Child Trust Fund](#), payments of [Tax Credits](#),
 - enforcement of the National [Minimum Wage](#),
 - administering anti-[money laundering](#) registrations for [Money Service Businesses](#) and collection and publication of the trade-in-goods statistics.
 - Responsibility for the protection of the UK's borders passed to the [UK Border Agency](#) within the [Home Office](#) on 1 April 2008 and then to [UK Border Force](#) and the [National Crime Agency](#) in 2013; however, H.M.R.C. officers are also regularly deployed at the border to assist on operations.
- H.M.R.C. is also a law enforcement agency, responsible for investigating **tax fraud, excise (tobacco & alcohol) fraud, smuggling, money laundering** and a number of other types of **offences against the Treasury**.
- The criminal investigation department is at the head of its **Customer Compliance Group**, known as **Fraud Investigation Service** (FIS).

Commissioners for Revenue and Customs Act 2005

<https://www.legislation.gov.uk/ukpga/2005/11>



1. The Commissioners

(1) Her Majesty may by Letters Patent appoint Commissioners for Her Majesty's Revenue and Customs.

(2) The Welsh title of the Commissioners shall be Comisynwyr Cyllid a Thollau Ei Mawrhydi.

(3) A Commissioner—

(a) may resign by notice in writing to the **Treasury**, and

(b) otherwise, shall hold office in accordance with the terms and conditions of his appointment (which may include provision for dismissal).

(4) **In exercising their functions, the Commissioners act on behalf of the Crown.**

(5) Service as a Commissioner is service in the civil service of the State.

Commissioners for Revenue and Customs Act 2005

<https://www.legislation.gov.uk/ukpga/2005/11>



44 Payment into Consolidated Fund

(1) The Commissioners shall pay money received in the exercise of their functions into the Consolidated Fund—

- (a) at such times and in such manner as the **Treasury directs**,
- (b) with the exception of receipts specified in subsection (2), and
- (c) after deduction of the disbursements specified in subsection (3).

(2) The exceptions mentioned in subsection (1)(b) are—

- (a) contributions under Part I of the Social Security Contributions and Benefits Act 1992 (c. 4),
- (b) contributions under Part I of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7),
- (c) any other sums payable, under or by virtue of an enactment, into the National Insurance Fund or the Northern Ireland National Insurance Fund,
- [F86**(ca) sums required by section 30A(15) of the Finance Act 1994 (air passenger duty: Northern Ireland long haul rates of duty) to be paid into the Consolidated Fund of Northern Ireland,**]**
- (d) sums required under or by virtue of an enactment to be paid into the National Loans Fund,
- (e) sums required to be paid to a Minister of the Crown **[F87** or other person **]** by virtue of an enactment relating to financial support for students,
- F88**(f)

International Criminal Court Act 2001

<https://www.legislation.gov.uk/ukpga/2001/17/contents>



58 Genocide, crimes against humanity and war crimes

- (1) It is an offence against the law of Northern Ireland for a person to commit genocide, a crime against humanity or a war crime.
- (2) This section applies to acts committed—
 - (a) in Northern Ireland, or
 - (b) outside the United Kingdom by a United Kingdom national or a United Kingdom resident.

59 Conduct ancillary to genocide, etc. committed outside jurisdiction

- (1) It is an offence against the law of Northern Ireland for a person to engage in conduct ancillary to an act to which this section applies.
- (2) This section applies to an act that if committed in Northern Ireland would constitute—
 - (a) an offence under section 58 (genocide, crime against humanity or war crime), or
 - (b) an offence under this section, but which, being committed (or intended to be committed) outside Northern Ireland, does not constitute such an offence.
- (3) The reference in subsection (1) to conduct ancillary to such an act is to conduct that would constitute an ancillary offence in relation to that act if the act were committed in Northern Ireland.
- (4) This section applies where the conduct in question consists of or includes an act committed—
 - (a) in Northern Ireland, or
 - (b) outside the United Kingdom by a United Kingdom national or a United Kingdom resident.

62 Meaning of “ancillary offence”

- (1) References in this Part to an ancillary offence under the law of Northern Ireland are to—
 - (a) aiding, abetting, counselling or procuring the commission of an offence,
 - (b) inciting a person to commit an offence,
 - (c) attempting or conspiring to commit an offence, or
 - (d) assisting an offender or concealing the commission of an offence.
- (2) In subsection (1)(a) the reference to **aiding, abetting, counselling or procuring is to conduct** that in relation to an indictable offence would be punishable under section 8 of the **Accessories and Abettors Act 1861** (c. 94).
...[emphasis added]



Terrorism Act 2000

<https://www.legislation.gov.uk/ukpga/2000/11>



- **Section 1: Terrorism: interpretation.**
- **(1) In this Act “terrorism” means the use or threat of action where—**
 - **(a) the action falls within subsection (2),**
 - **(b) the use or threat is designed to influence the government or an international governmental organisation or to intimidate the public or a section of the public, and**
 - **(c) the use or threat is made for the purpose of advancing a political, religious, racial or ideological cause.**
- **(2) Action falls within this subsection if it—**
 - **(a) involves serious violence against a person,**
 - **(b) involves serious damage to property,**
 - **(c) endangers a person’s life, other than that of the person committing the action,**
 - **(d) creates a serious risk to the health or safety of the public or a section of the public, or**
 - **(e) is designed seriously to interfere with or seriously to disrupt an electronic system.**
- **(3) The use or threat of action falling within subsection (2) which involves the use of firearms or explosives is terrorism whether or not subsection (1)(b) is satisfied. ...” [emphasis added]**
- **(4) In this section—**
 - **(a) “action” includes action outside the United Kingdom,**
 - **(b) a reference to any person or to property is a reference to any person, or to property, wherever situated,**
 - **(c) a reference to the public includes a reference to the public of a country other than the United Kingdom, and**
 - **(d) “the government” means the government of the United Kingdom, of a Part of the United Kingdom or of a country other than the United Kingdom. [emphasis added]**
- **(5) In this Act a reference to action taken for the purposes of terrorism includes a reference to action taken for the benefit of a proscribed organisation.” [emphasis added]**

Terrorism Act 2000

<https://www.legislation.gov.uk/ukpga/2000/11>



Section 17: “Funding arrangements.

- A person commits an offence if—
- **(a) he enters into or becomes concerned in an arrangement as a result of which money or other property is made available or is to be made available to another, and**
- **(b) he knows or has reasonable cause to suspect that it will or may be used for the purposes of terrorism.”** [emphasis added]

Section 19: Disclosure of information: duty.

- (1) This section applies where a person—
 - (a) believes or suspects that another person has committed an offence under any of sections 15 to 18, and
 - (b) bases his belief or suspicion on information which [F1 comes to his attention—
 - (i) in the course of a trade, profession or business, or
 - (ii) in the course of his employment (whether or not in the course of a trade, profession or business).]
- [F2(1A) But this section does not apply if the information came to the person in the course of a business in the regulated sector.]
- (2) The person commits an offence if he does not disclose to a constable as soon as is reasonably practicable—
 - (a) his belief or suspicion, and
 - (b) the information on which it is based.....
- (8) A person guilty of an offence under this section shall be liable—
 - (a) on conviction on indictment, to imprisonment for a term not exceeding five years, to a fine or to both, or
 - (b) on summary conviction, to imprisonment for a term not exceeding six months, or to a fine not exceeding the statutory maximum or to both.

Terrorism Act 2000 in Regina 'v' Mohammed Gul UKSC 6

<https://www.supremecourt.uk/cases/docs/uksc-2012-0124-judgment.pdf> , stated at paragraphs 26 and 28:



26. *The definition of terrorism in section 1 of the 2000 Act is, at any rate on the face of it, very wide. That point was well made in R v F [2007] QB 960, paras 27-28:*

“...Finally, the legislation does not exempt, nor make an exception, nor create a defence for, nor exculpate what some would describe as terrorism in a just cause. Such a concept is foreign to the 2000 Act. Terrorism is terrorism, whatever the motives of the perpetrators.

Terrorist action outside the United Kingdom which involves the use of firearms or explosives, resulting in danger to life or creating a serious risk to the health or safety to the public in that country, or involving (not producing) serious personal violence or damage to property, or designed seriously to interfere with an electronic system, ‘is terrorism’... [emphasis added]

28. *“As a matter of ordinary language, the definition would seem to cover **any violence or damage to property if it is carried out with a view to influencing a government or IGO in order to advance a very wide range of causes. Thus, it would appear to extend to military or quasi-military activity aimed at bringing down a foreign government, even where that activity is approved officially or unofficially by the UK government”** [emphasis added]*

International Criminal Court Act 2001

<https://www.legislation.gov.uk/ukpga/2001/17/contents>



78 Crown application

This Act **binds the Crown** and **applies to persons in the public service of the Crown,** and **property held for the purposes of the public service of the Crown,** as **it applies to other persons and property.**

[emphasis added]

Guide for Trust Deed from **ProbityCo.com**

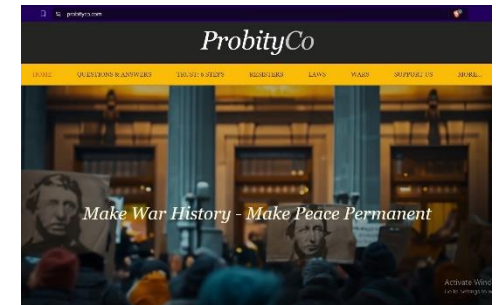
“DECLARATION-of-SOVEREIGNTY:

-and-

DEED-of-DISCRETIONARY,-REVOCABLE,-CONDITIONAL-TRUST:

-and-

WITHDRAWAL-of-CONSENT-for-MANDATORY-TAXATION:”



The H.M.R.C. COMMISSIONERS



HM Revenue
& Customs

- “GOVERNANCE”

<https://www.gov.uk/government/organisations/hm-revenue-customs/about/our-governance>

- *“Our Commissioners are responsible for the collection and management of revenue, the enforcement of prohibitions and restrictions and other functions, such as the payment of tax credits. **They exercise these functions in the name of the Crown.**”*
- *The Commissioners are also entitled to appoint **officers of Revenue and Customs** who must comply with **their directions**. The way in which the Commissioners conduct their business is governed by the **Commissioners for Revenue and Customs Act [2005]**. Decisions relating to the resolution of our largest and most sensitive cases are decided by **3 Commissioners**, chaired by the Tax Assurance Commissioner.”*
- H.M.R.C. has 7 commissioners
 1. [Sir Jim Harra KCB](#)
 2. [Angela MacDonald](#)
 3. [Justin Holliday](#)
 4. [Penny Ciniewicz](#)
 5. [Myrtle Lloyd](#)
 6. [Jonathan Athow](#)
 7. [Carol Bristow](#)

James Alan Harra (dba) 'Jim Harra'



HM Revenue
& Customs



<https://www.gov.uk/government/people/jim-harra>

And

https://en.wikipedia.org/wiki/Jim_Harra#cite_note-12

- james alan: harra: is originally from County Down
 - attended Portadown College,
 - read Law at Queen's University Belfast
 - became an inspector of taxes with the Inland Revenue in 1984.
- His titles for His-Majesty's-Revenue-&-Customs are:
 - **First Permanent Secretary, Chief Executive Officer and the Accounting Officer**
- In King Charles III's Birthday Honours list 2024 he was appointed as a **Knights Commander of the Order of the Bath**
- Jim Harra is also H.M.R.C.'s **LGB&T** Champion
- Jim Harra is retiring in Spring 2025
- Reported that his Salary 2023 -2024 was **£195,000 – 200,000** - *He earns more than the Prime Minister

Priorities

We have 5 strategic objectives:

- collect the right tax and pay out the right financial support
- make it easy to get tax right and hard to bend or break the rules
- **maintain taxpayers' consent through fair treatment and protect society from harm**
- make HMRC a great place to work
- support wider government economic aims through a resilient, agile tax administration system
- "...[HM Treasury] HMT leads on strategic tax policy and policy development, whereas HMRC [HM Revenue & Customs] leads on policy maintenance and implementation."
- <https://www.gov.uk/government/organisations/hm-revenue-customs/about> and <https://www.gov.uk/government/publications/hmrc-evaluation-framework/hmrc-evaluation-framework>

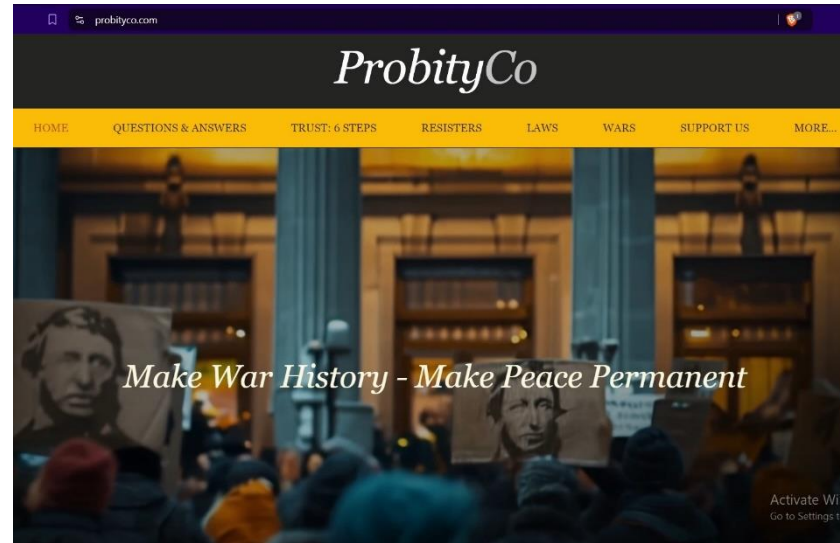
INFORMED CONSENT is not just medical...

- **For consent to be given it must be given freely, voluntarily (with no coercion) and be informed of all the benefits and risks:**
- **If there is Consent, then Consent must be able to be maintained or withdrawn freely and without coercion**

HM-Revenue-&-Customs have 5 strategic objectives and the 3rd strategic objective clearly states

maintain taxpayers' consent through fair treatment and protect society from harm

Guide for Trust Deed from ProbityCo.com



“DECLARATION-of-SOVEREIGNTY:

-and-

DEED-of-DISCRETIONARY,-REVOCABLE,-CONDITIONAL-TRUST:

-and-

WITHDRAWAL-of-CONSENT-for-MANDATORY-TAXATION:”

HIS-MAJESTY'S- REVENUE-&- CUSTOMS TRUST-STATEMENT

HMRC Annual Report and Accounts 2023 to 2024 on pages 185 and 186 – is H.M.R.C.'s Trust Statement

- signed by Jim Harra acting as the Accounting Officer and specifically references the **CONSOLIDATED FUND**:
https://assets.publishing.service.gov.uk/media/66a8ebc349b9c0597fdb0784/HMRC_annual_report_and_accounts_2023_to_2024.pdf



Trust Statement

Statement of Revenue, Other Income and Expenditure

For the year ended 31 March		2024	2023
	Note	£bn	£bn
Taxes and duties			
Income Tax	2.1	286.2	258.0
Value Added Tax	2.2	165.5	166.9
Corporation Tax	2.3	89.6	80.5
Hydrocarbon oils duties	2.4	24.9	25.0
Stamp taxes	2.5	15.0	19.0
Capital Gains Tax	2.6	14.3	17.0
Alcohol duties	2.7	12.5	12.3
Tobacco duties	2.8	9.0	9.4
Other taxes and duties	2.9	42.4	43.8
Total taxes and duties		659.4	631.9
Other revenue and income			
National Insurance Contributions	3.1	177.0	175.8
Student Loan recoveries	3.2	4.4	4.0
Fines and penalties	3.3	2.6	2.3
Total other revenue and income		184.0	182.1
Total revenue		843.4	814.0
Less expenditure			
Impairment in-year expenditure	4.3	(9.1)	(4.4)
Revenue losses	4.4	(5.6)	(3.8)
Provisions in-year expenditure	6.1	(1.7)	5.5
Total expenditure		(16.4)	(2.7)
Less disbursements			
National Insurance Contributions paid and payable to the National Insurance Funds and National Health Services	3.1	(174.9)	(174.8)
Appropriation of revenue to Resource Account	3.4	(19.1)	(21.1)
Student Loan recoveries paid and payable to the Department for Education	3.2	(4.4)	(4.0)
Taxation paid to the Isle of Man	3.5	(0.3)	(0.3)
Total disbursements		(198.7)	(200.2)
Total expenditure and disbursements		(215.1)	(202.9)
Net revenue for the Consolidated Fund		628.3	611.1

There were no recognised gains or losses accounted for outside the above Statement of Revenue, Other Income and Expenditure.

The notes at pages 188 to 211 form part of this statement.

HIS-MAJESTY'S- REVENUE-&- CUSTOMS TRUST-STATEMENT

HMRC Annual Report and Accounts 2023 to 2024 on pages 185 and 186 – is H.M.R.C.'s Trust Statement

- signed by Jim Harra acting as the Accounting Officer and specifically references the **CONSOLIDATED FUND:**
https://assets.publishing.service.gov.uk/media/66a8ebc349b9c0597fdb0784/HMRC_annual_report_and_accounts_2023_to_2024.pdf

Statement of Financial Position

As at 31 March	Note	2024 £bn	2023 £bn
Non-current assets			
Receivables falling due after one year	4	1.2	2.1
Current assets			
Receivables	4	32.0	38.7
Accrued revenue receivable	4	144.3	131.1
Total current assets		176.3	169.8
Total assets		177.5	171.9
Current liabilities			
Payables	5	(27.2)	(25.8)
Accrued revenue payable	5	(48.4)	(45.6)
Deferred revenue	5	(3.6)	(2.9)
Cash and cash equivalents	5	(1.1)	(1.4)
Total current liabilities		(80.3)	(75.7)
Assets less current liabilities		97.2	96.2
Non-current liabilities			
Provision for liabilities	6	(8.3)	(7.5)
Total assets less total liabilities		88.9	88.7
Balance due to/(due from) on Consolidated Fund account	7	88.9	88.7

Sir Jim Harra KCB
Accounting Officer

26 July 2024

The notes at pages 188 to 211 form part of this statement.



HM Revenue
& Customs

[Home](#) > [Government](#) > [Government efficiency, transparency and accountability](#)

Corporate report

Consolidated Fund account 2022 to 2023



The Consolidated Fund accounts for 2022 to 2023 have been published.

From: [HM Treasury](#)
Published 26 October 2023



 Get emails about this page

This was published under the 2022 to 2024 Sunak Conservative government

Documents



[Consolidated Fund account 2022 to 2023](#)

PDF, 510 KB, 44 pages

This file may not be suitable for users of assistive technology.

[Request an accessible format.](#)



Related content

[Collection](#)

[HMT central funds](#)

GOV.UK - Consolidated Fund Account 2022-23:

<https://www.gov.uk/government/publications/consolidated-fund-account-2022-to-2023>

- *Presented to Parliament pursuant to Section 21(1) of the National Loans Act 1968 Ordered by the House of Commons to be printed on 26 October 2023' © Crown copyright 2023*
 - by James Bowler acting as **Accounting Officer** for **HM Treasury**
- “The receipts of the CF [Consolidated Fund] mainly consist of:
 - **tax revenues** such as those collected by **His Majesty’s Revenue and Customs (HMRC)**
 - other receipts paid over by departments known as Consolidated Fund Extra Receipts (CFERs)
 - **tax-type revenues** such as fines, penalties and certain licence fees [includes BBC] paid over by departments and known as Trust Statement income [includes **Land & Property Services Trust Statement** and **Northern Ireland Courts & Tribunals Service ‘N.I.C.T.S.’**]
 - repayments from the Contingencies Fund
 - balancing payments from the NLF when daily payments by the CF exceed its receipts”

Consolidated Fund Account 2022-23:

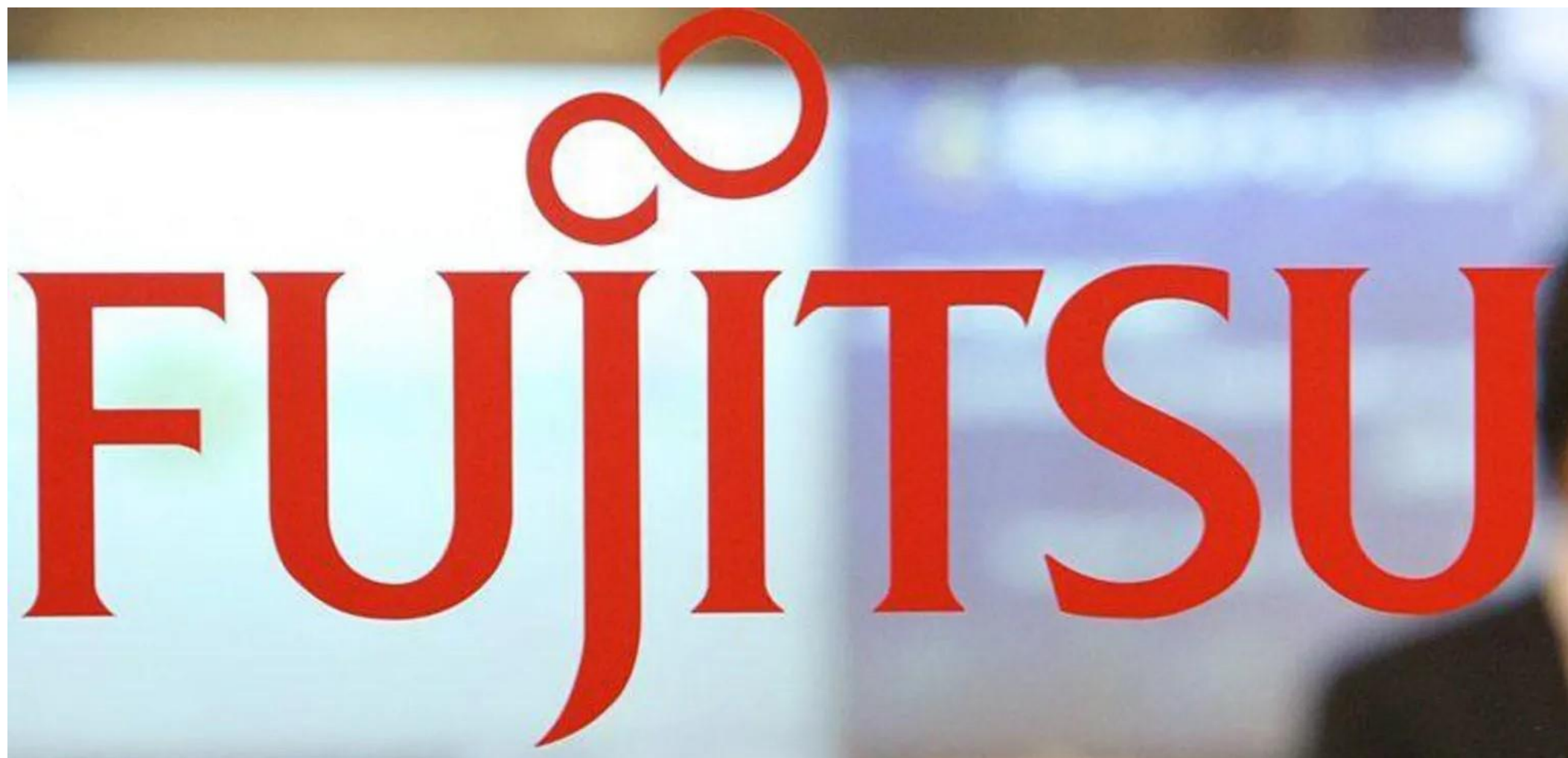
<https://www.gov.uk/government/publications/consolidated-fund-account-2022-to-2023>

- “Receipts surrendered to the Consolidated Fund”
 - **BBC “Licence Fee”** page 26
 - **Fines, penalties and levies**
 - **Trust Statements Revenue**- Detailed breakdowns of tax revenues paid into the CF [Consolidated Fund] are set out in Trust Statements prepared by the receiving departments.
 - Includes, but is not limited to, Land & Property Services Trust-Statement, Northern Ireland Courts & Tribunals Service Trust-Statement, H.M.R.C. Trust-Statement , etcetera...
- Look who benefits from the Consolidated Fund...Conflict of interest?
 - **Pensions for Judicial Services** - Other Consolidated Fund Standing Services payments page 29
 - **“Courts of Justice”** - Salaries and Allowances
 - **salaries of members of the higher judiciary,**

HIS-MAJESTY'S-REVENUE-&-CUSTOMS Contract with...

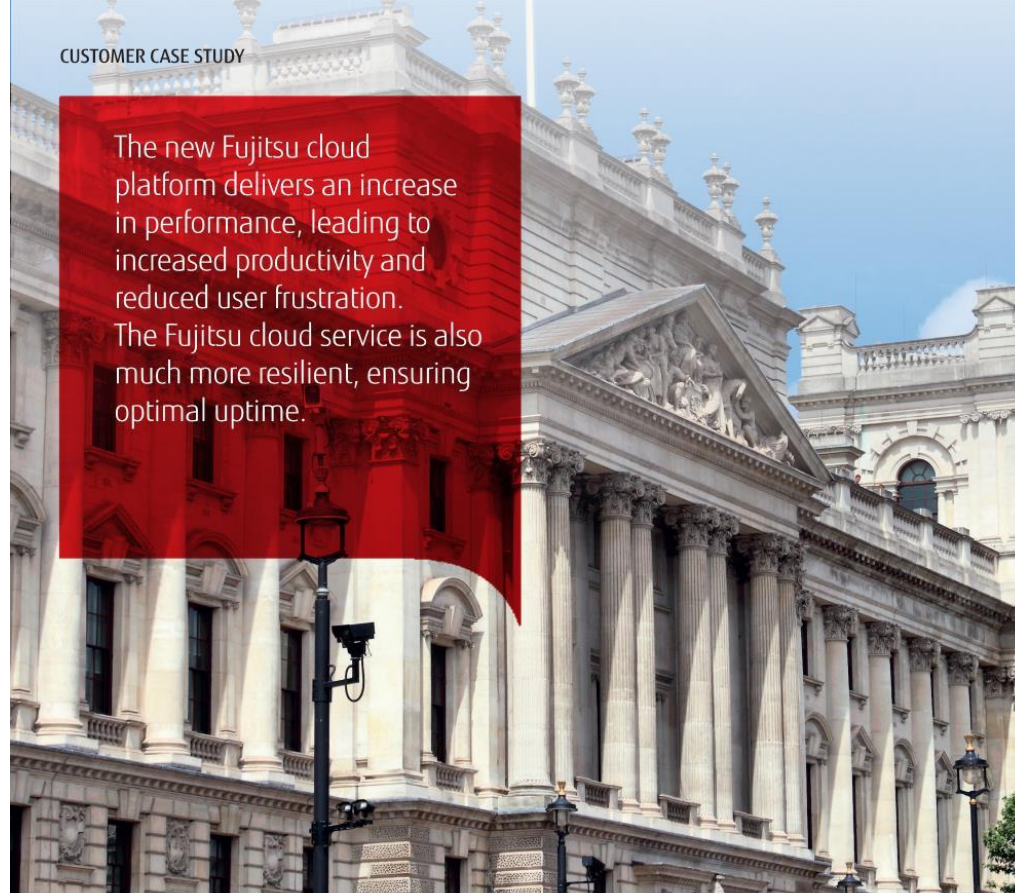


HM Revenue
& Customs



H.M.R.C. case study with FUJITSU

<https://www2.fujitsu.com/global/customer-stories/cs-hmrc-20220610/>



CUSTOMER CASE STUDY

The new Fujitsu cloud platform delivers an increase in performance, leading to increased productivity and reduced user frustration. The Fujitsu cloud service is also much more resilient, ensuring optimal uptime.



HM Revenue & Customs



HMRC's National Insurance and PAYE service has transitioned to a virtual estate, consolidating onto one 7.5TB database running on the Fujitsu private cloud platform.

At a glance

Country: United Kingdom

Industry: Public Sector

Website: [gov.uk/government/organisations/hm-revenue-customs](https://www.gov.uk/government/organisations/hm-revenue-customs)

Challenge

Based on legacy databases, HMRC's NI and PAYE infrastructure had become increasingly costly and difficult to scale. The 7.5TB of data, essential to approximately half of the UK government's £575 billion tax receipts, was fragmented across 36 instances, hampering HMRC's cloud strategy, and its ability in 'Making Tax Digital'.

Solution

HMRC chose Fujitsu, working in partnership with Accenture and Capgemini, to migrate 99 million accounts supporting up to 17,000 users to a new database, while at the same time consolidating it to a single instance and securely re-hosting it in a virtualised private cloud environment, without affecting service availability.

Benefit

- Ensures minimal business disruption and data quality thanks to Fujitsu and HMRC working to Agile principles to co-create custom tooling and a separate migration platform
- Increases geo-resilience and fault tolerance providing greater availability. The migration was largely seamless and took place over a single weekend
- Fujitsu's secure private cloud quickly adapts, scaling to HMRC's changing business requirements and demand

shaping tomorrow with you



H.M.R.C. case study with FUJITSU

<https://www2.fujitsu.com/global/customer-stories/cs-hmrc-20220610/>

Customer

HM Revenue and Customs is the UK's tax, payments and customs authority, responsible for collecting the money that pays for the UK's public services and helping families and individuals with targeted financial support. With 50 million customers, 60 thousand staff, and £575 billion in tax receipts to collect, HMRC is in the middle of probably the biggest transformation in its history. Already one of the most digital organisations in the UK, its plans are much bolder: by 2020 it aims to be one of the most digitally-advanced tax authorities in the world.

Products and Services

- FUJITSU Managed Private Cloud Service
- FUJITSU Professional Services

Creating digital transformation

Within HMRC, NPS is the IT system responsible for National Insurance Contributions (NIC) and the Pay-as-you-Earn (PAYE) scheme, through which every salaried employee in the UK contributes tax directly from payroll. NPS is a core tax administration platform central to HMRC's digital transformation, and to deliver this, HMRC had to migrate away from its legacy database. This system had provided secure and reliable performance; however, it was difficult to scale, costly and locked the organisation to single vendors.

HMRC wanted to introduce a flexible, scalable, virtualised platform that could react quicker to changing business demands. HMRC asked Fujitsu to be one of its partners for this project.

In 2014, Fujitsu created a number of private new 'FAST' (flexible, agile, serviceable and transparent) services. These FAST services are a range of standalone virtualisation services within the HMRC private networks, capable of accelerating HMRC's transformation and supporting its digital vision. The use of FAST-P (platform) and FAST-DB (database) were chosen for the new consolidated environments.

Migrating a nation's tax database for individuals

Fujitsu provides a private, dedicated cloud developed specifically for HMRC and hosted on Fujitsu hardware. Duplicated across dual secure data centres for resilience and built on a VMware virtualised platform, the solution can rapidly scale up or down dynamically.

Fujitsu worked alongside Accenture and Capgemini to undertake a three-phase migration campaign. This collaborative approach between stakeholders, influencers and suppliers was critical to a seamless and successful migration.

The first phase concerned the Presentation Layer, followed by phase two, the Application Layer, both of which consume FAST-P, and finally phase three, Database Transformation and Data Migration using FAST-DB for which Fujitsu was the lead partner. The migration of this database tier is a ground-breaking transition for a database of this size – 7.5 Terabytes (equivalent to the paper produced from 375,000 trees). Over the course of a single weekend, HMRC and Fujitsu transitioned over 99 million accounts on 7,400 database tables, the largest of which contains 65 billion rows.

The database was transformed from a distributed solution to a single-instance, large-scale cluster database, employing management and automation software across dual data centres for improved business service RPO and RTO. The replication service for NPS to the Corporate Data Warehouse Service was migrated using tools supplied by the new database partner.

This migration was achieved using bespoke tooling developed specifically for this project, as the legacy database which was built up over many years was incompatible with commercially available migration toolsets.

The new platform ran in parallel for several months so that the teams could perform three separate 'dress rehearsals' to ensure everything was on track. After these had taken place and any issues had been ironed out, this large-scale database was migrated within 40 hours over a single weekend.

Increased performance and resilience at lower costs

The new Fujitsu cloud platform delivers an increase in performance, leading to increased productivity and reduced user frustration. The Fujitsu cloud service is also much more resilient, ensuring optimal uptime and enabling NPS to make changes to individual application layers without having to take the business service offline for maintenance activities. This flexibility helps the organisation meet its goals of digital availability.

At the same time, virtualisation allows servers to be introduced, scaled up or down, and switched off in a way that simply wouldn't have been possible with its legacy predecessor, offering a versatile platform which can be adapted to react to changing business requirements quickly.

Ultimately, the virtualisation of NPS is a key enabler for HMRC's Individual Tax Management Platform and a landmark project. It represents a major advance in enabling HMRC to deliver better value for money, will drive towards zero outages and support HMRC's transformation goals.

FUJITSU

Contact a representative at: AskFujitsu@uk.fujitsu.com

Phone: +44 (0)1235 797711

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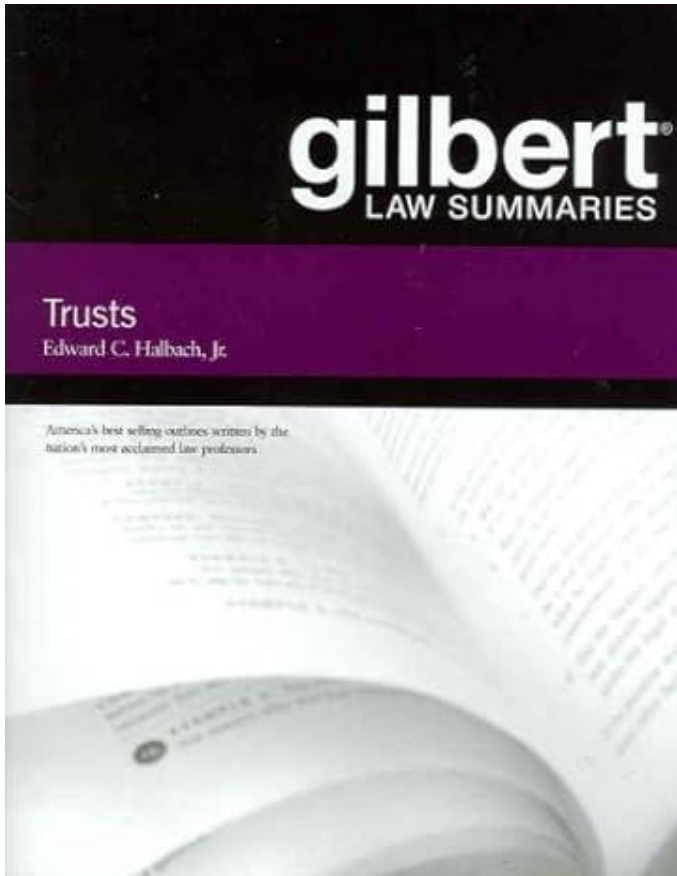
The **CONSOLIDATED FUND** account is with **BANK OF ENGLAND** within the **CITY OF LONDON CORPORATION**



For Further Information:

- **Dr Anne & Alisa Episode 3: The courts, the CITY OF LONDON, the North of Ireland Plantation, a major scandal in 2022, Ireland's gold 'resting' in the Bank of England & King Charles' red portrait.**
 - Are these seemingly disparate entities and events connected, and if so, how?
 - <https://drannemccloskey.substack.com/p/dr-anne-and-alisa-episode-3-the-courts>
- **Dr Anne and Alisa's new podcast episode: A Spiritual Battle - "He Who Controls the Past"**
 - A closer look at the **Book of Kells**, **Privy Council**, **City of London**, the **origins of the current court system**, **Penal Laws**, **Secret Societies**, **Oaths of Supremacy** and more.
 - <https://drannemccloskey.substack.com/p/dr-anne-and-alisas-new-podcast-episode>

TRUSTS

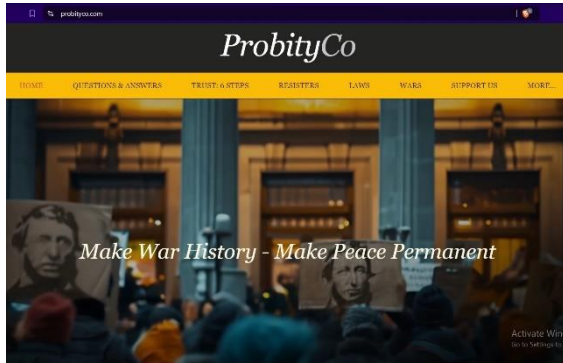


<https://www.amazon.com/Gilbert-Summaries-Trusts-Edward-Halbach/dp/0314181121>

- I, alisa keane: as a creation of God and as is my unalienable God-given ancient right, I am **settlor, executor** and **beneficiary** for any and all derivatives of / for the **commercial title ALISA MARIE KEANE E-states, my bona fide trusts.**
- A settlor is one who **creates a trust. We all have the unalienable right to create a trust.**
 - **Trust creator** = Settlor and or Grantor
 - **Trust asset** = Subject/Subject Matter – Trust Property / Trust Res
 - **Trustee** = individual(s) responsible for the Trust Asset(s)
 - **Beneficiary** = individual(s) for whose benefit Trust is created there can be **Primary-Beneficiary(s)** and a **Secondary-Beneficiary(s)**
- Essence of a Trust
 - Equitable = honourable and rectify dishonour in dealings
 - Beneficial Interests provided to beneficiary with rights in property
 - Fiduciary Obligations/Duties on Trustee(s)
- One general definition of a trust is “a right of property, real or personal, held by one party for the benefit of another” more on this later
- International law '**Hague Convention on the Law Applicable to Trusts and on their Recognition**' signed 1986 by authorised representatives of the UNITED-KINGDOM-OF-GREAT-BRITAIN-AND-NORTHERN-IRELAND and ratified in 1989 by enacting the UK domestic statute, **Recognition of Trusts Act 1987.**

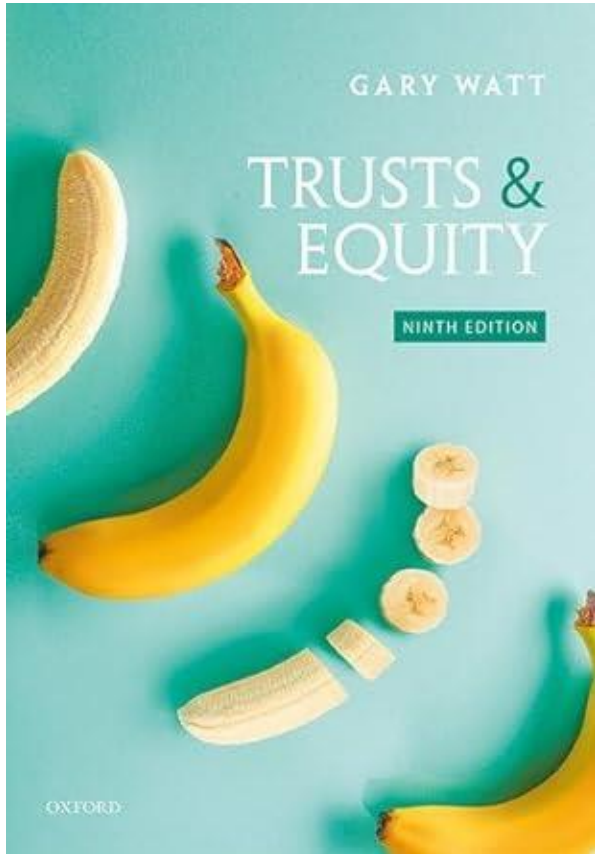
Trusts

ProbitCo - <https://probitco.com/>



- TRUSTS are Legal Documents – Look after your Trust
- **A trust** is a legal arrangement where one or more persons (the trustees) hold and manage assets (such as property, money, or investments) for the benefit of others (the beneficiaries). Trusts are established to provide legal protection for the trustor's assets, to ensure those assets are used according to the trustor's wishes, and sometimes to gain tax efficiencies or to protect assets from creditors.
- **Settlor:** The individual who puts assets into the trust. They decide how the trust's assets should be managed and distributed.
- **Trustee:** The individual(s) or corporate entity appointed to manage the trust's assets. Trustees have a fiduciary duty to act in the best interests of the beneficiaries. They are legally responsible for the trust and must manage it prudently.
- **Beneficiary:** The person or persons who are intended to benefit from the trust. Beneficiaries can have a fixed interest or a discretionary interest where the trustees decide on the distribution.
- **Trust Deed:** A legal document that sets out the terms of the trust, including who the trustees are, the beneficiaries, how the trust should be managed, and how the assets are to be distributed.

TRUSTS



https://www.amazon.co.uk/Trusts-Equity-Gary-Watt/dp/0198854145/ref=sr_1_2

- International law '*Hague Convention on the Law Applicable to Trusts and on their Recognition*' signed 1986 by authorised representatives of the UNITED-KINGDOM-OF-GREAT-BITAIN-AND-NORTHERN-IRELAND and ratified in 1989 by enacting the UK domestic statute, *Recognition of Trusts Act* 1987.
- The preamble of this Convention notes that "the trust, as developed in courts of equity in common law jurisdictions and adopted with some modification in other jurisdictions is a unique legal institution", with articles that include, but are not limited to:
 - Article 1 - "*This Convention specifies the law applicable to trusts and governs their recognition.*"
 - Article 2 "*For the purposes of this Convention, the term "trust" refers to the legal relationships created - inter vivos [between the living] or on death - by a person, the settlor, when assets have been placed under the control of a trustee for the benefit of a beneficiary or for a specified purpose.*"
 - Article 3 - "*The Convention applies only to trusts created voluntarily and evidenced in writing.*"
 - Article 6 - "**A trust shall be governed by the law chosen by the settlor. The choice must be express or be implied in the terms of the instrument creating or the writing evidencing the trust ...**".

TRUST – Case Law

EQUITY & TRUSTS



PRIVATE LAW TUTOR PUBLISHING

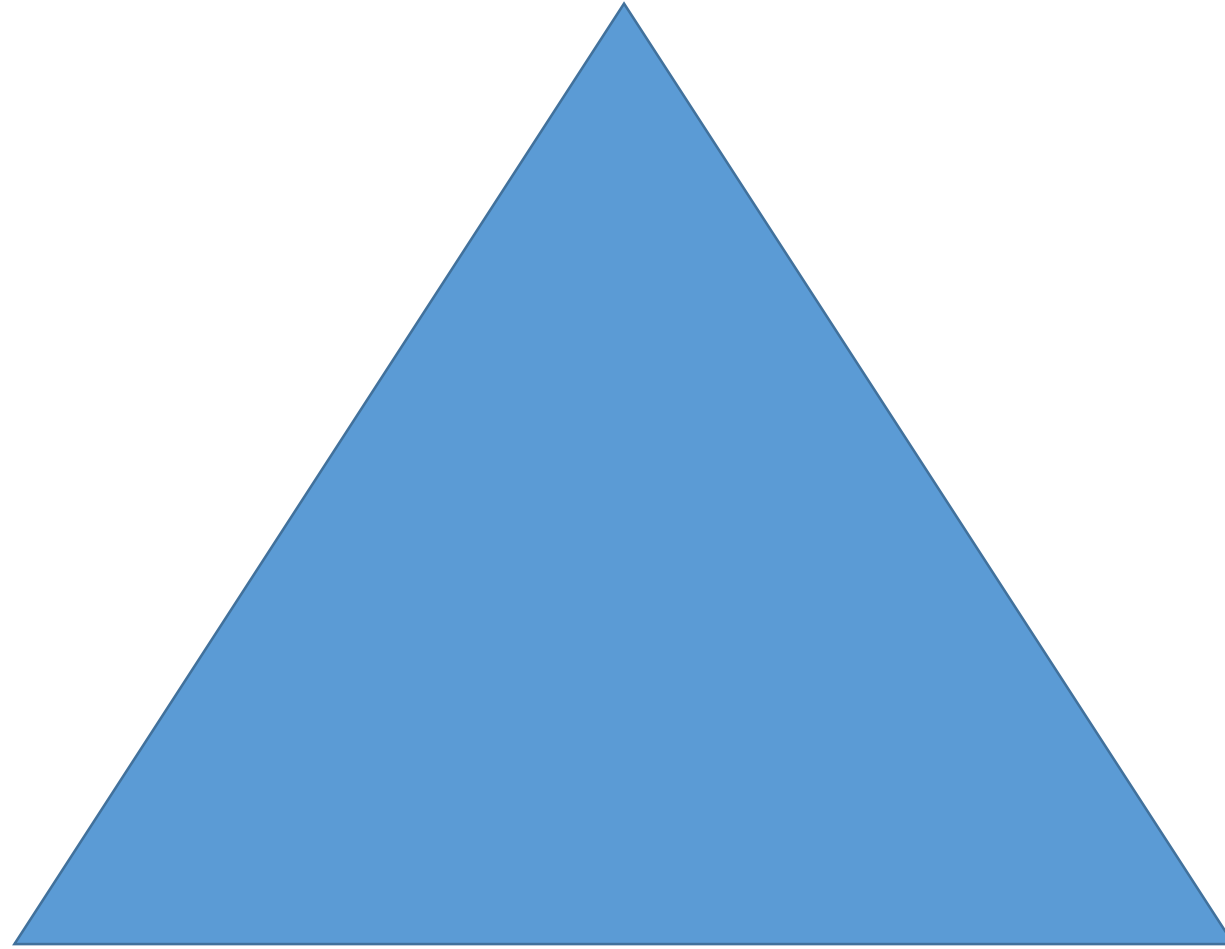
https://www.amazon.co.uk/Equity-Trusts-Subjects-Private-Publishing/dp/B09BYBJ8L9/ref=sr_1

4

- As per **Milroy v Lord 1862** EWHC J78, a **Settlor has the right to invoke a trust and this right is described by LJ Turner in Milroy v Lord 1862.**
- As per **Knight v Knight 1840** 49 ER 58, **three (3) certainties** are required to be in place to constitute a valid trust:
 1. **certainty of intention:** It is clearly stated as an expression of the settlor that it is the settlor's intention to create a trust:
 2. **certainty of subject matter:** The subject matter i.e. 'the Specific Trust Res' / trust property is clearly identified:
 3. **certainty of objects / beneficiaries:** the beneficiaries are clearly identified within the expression of the trust.

Trust Relationships

God the Creator
Settlor / Grantor /
Executor



Jesus Christ
Beneficiary

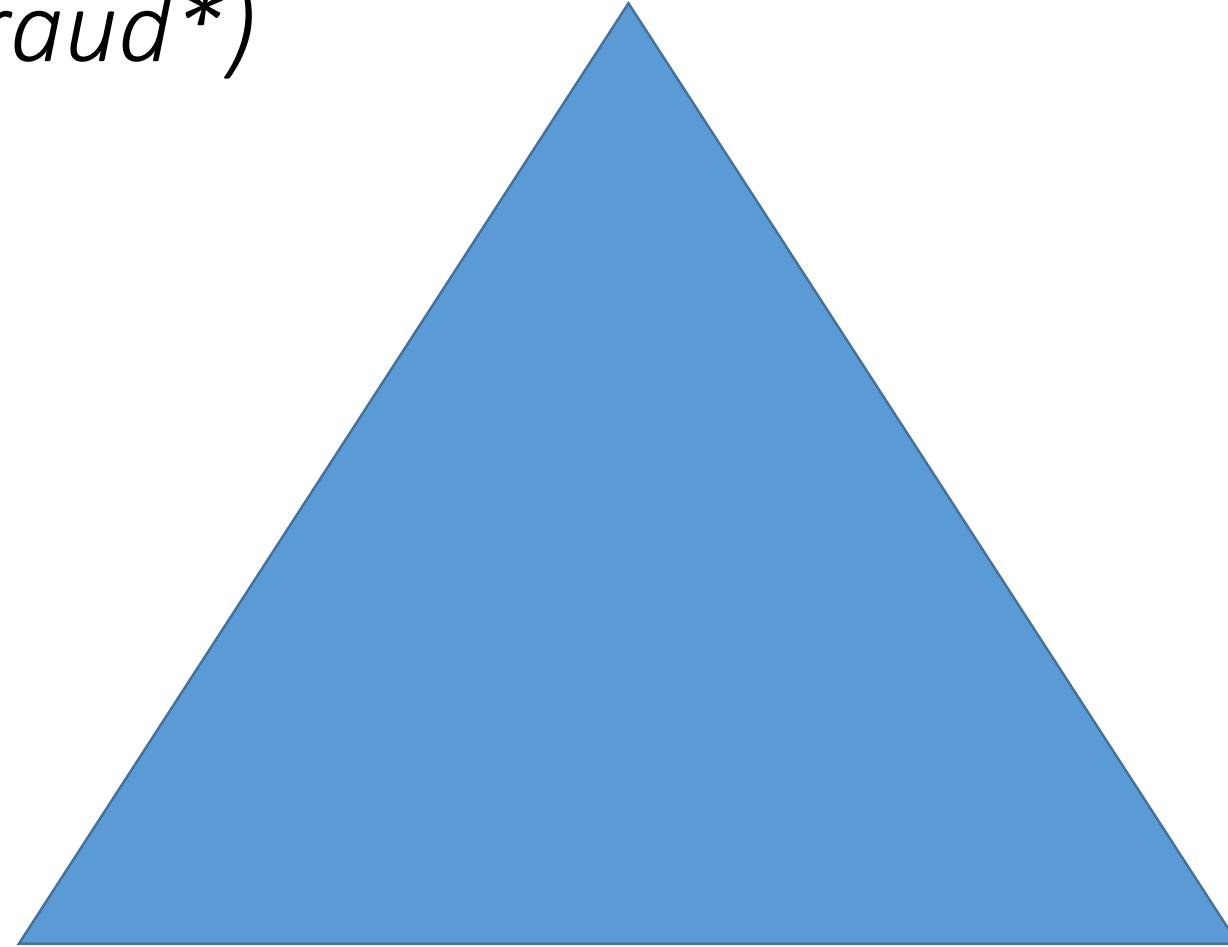
The Holy Spirit
Trustee

Trust Relationships

De Facto – constructive trust(s) (based on fraud)*

* "Constructive trusts" do not arise by agreement or from intention, but by operation of law, and fraud, active or constructive, is their essential element." [emphasis added]
Black's Law Dictionary 4th Edition

the JUDGE takes role of
Executor
Or Chief Executive Officer
Director, Registrar, etc.



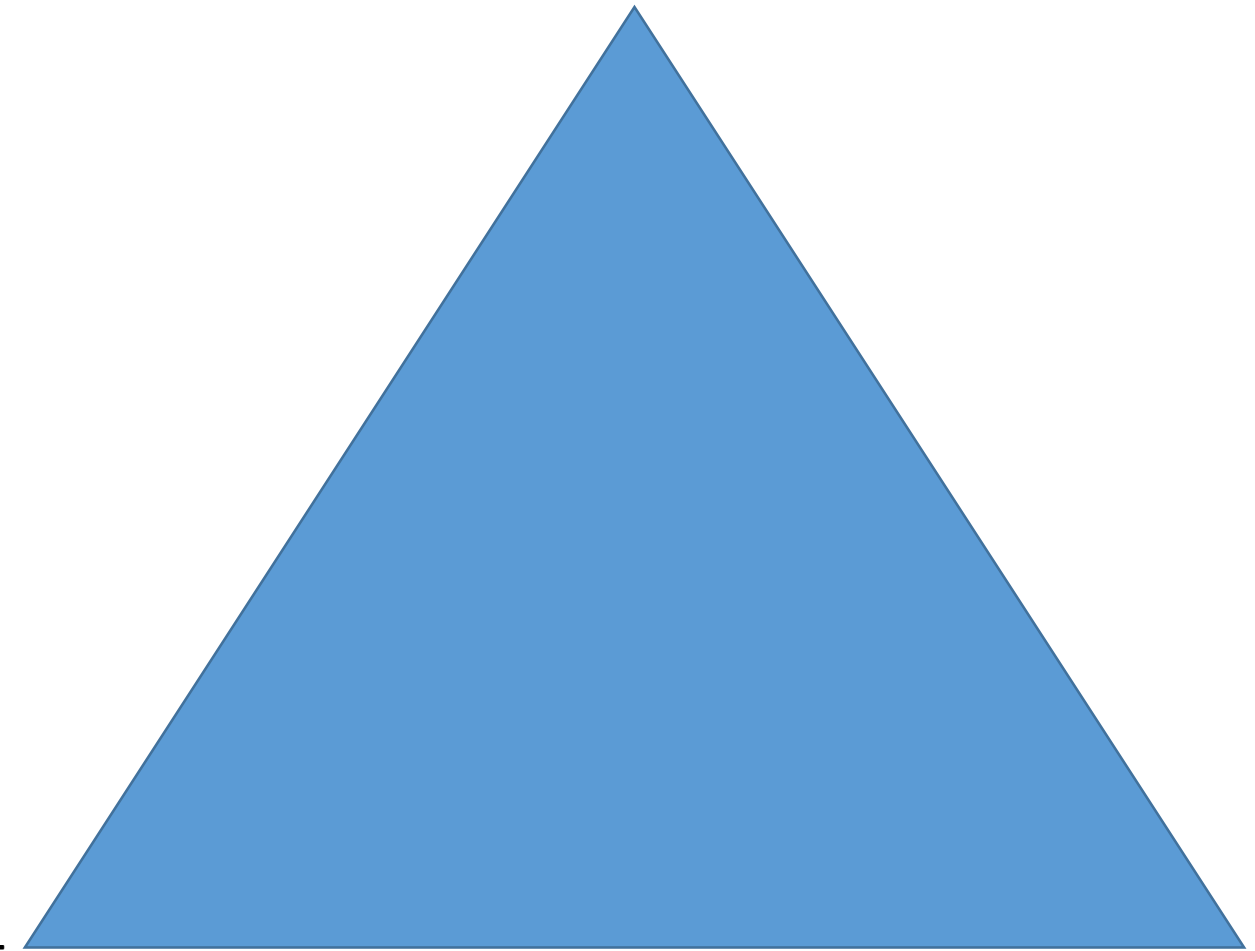
HIS-MAJESTY'S-GOVERNMENT
Beneficiary

JOHN DOE commercial title /
legal fiction
Trustee

Trust Relationships

De Jure – not based on fraud

john: a living man
Executor / Settlor / Grantor



john: a living man and JOHN DOE
commercial title / legal fiction
co-beneficiary along with other side

The JUDGE
Trustee

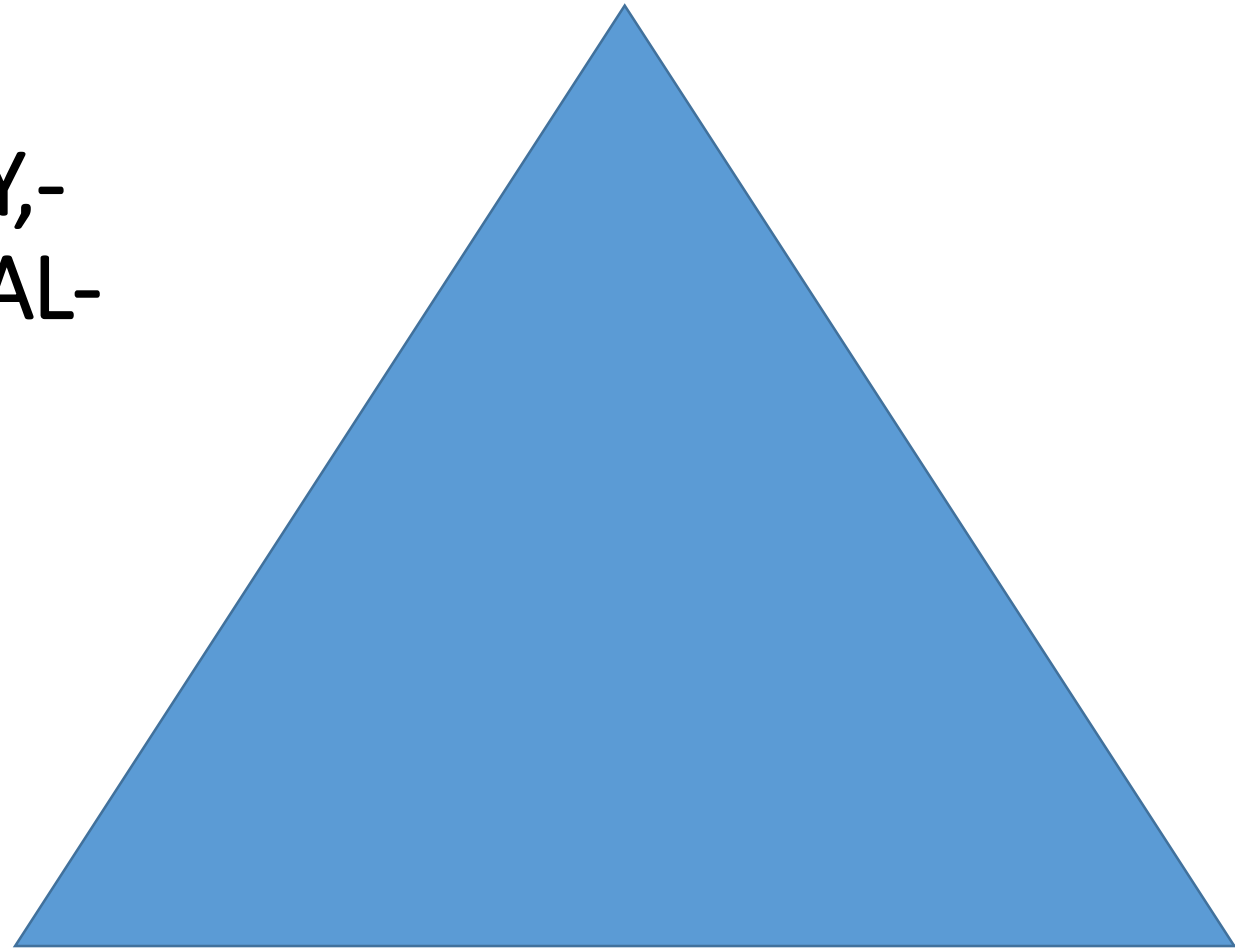
Trust Relationships

Rates & HMRC

Trust Deed i.e.

“DEED-of-DISCRETIONARY,-
REVOCABLE,-CONDITIONAL-
TRUST:”

john: a living man
Executor / Settlor / Grantor



HIS-MAJESTY'S-GOVERNMENT

Primary-Beneficiary

?

Secondary-Beneficiary

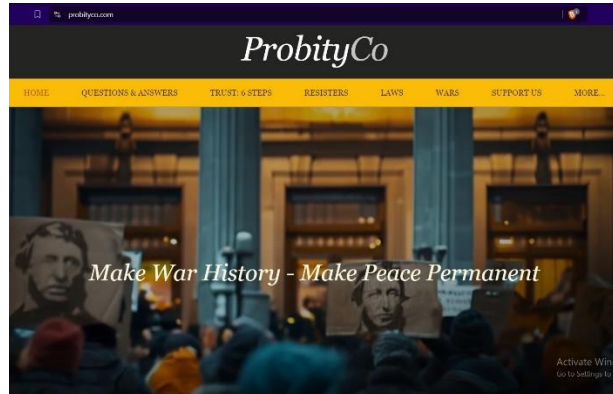
JOHN DOE commercial title /

legal fiction

Trustee

Trusts

ProbityCo - <https://probityco.com/>



- It's worth noting that being a trustee carries significant responsibilities and potential liabilities, so individuals or entities acting as trustees should be well-informed of their duties or seek professional advice.
- **Failure to Account:** Trustees are required to keep accurate records and provide beneficiaries with accounts of the trust's management. Failing to do so or providing misleading information is a breach.
- **Neglect or Omission:** Not taking action when action is required, like failing to collect debts owed to the trust, neglecting to insure trust property, or **not defending the trust against legal claims when necessary.**
- **Commingling Funds:** Trustees **must keep trust assets separate from their personal assets.** Mixing these can lead to confusion and potential loss of trust assets.

Further Info regarding The Trust Deed

- Taken from the Probityco.com website. <https://probityco.com/>
- “Familiarise your self with the documents:
- **The Trust Deed:** This is the signed, witnessed document you copy and send to HMRC, Councils, [NI - [Department of Finance and Land & Property Service](#)] ULEZ etc.
- **Template Covering Notice :** We recommend you write your own **Notice** outlining your personal concerns. The templates offer a guide.
- **The Promissory Note:** While a promissory note is to be treated as cash [*Fielding & Platt Ltd v Selim Najjar* (1969)], it may be better to pay monthly into your trust the amount you would owe HMRC by the end of the financial year, so you have the money in the account at the end of the tax year. However, as banks can take money directly from your account on behalf of HMRC, you may be better off keeping it elsewhere with **90% in the form of a Promissory Note.**
- **Pre-Action Protocol:** These are examples of taking further action against the council [NI - [Department of Finance and Land & Property Service](#)] or HMRC. *However, should you choose this route, having a conversation with a lawyer would be advisable.”*

Rogues Gallery of crown servants - men and women who by their criminal acts and omissions are **aiding, abetting** and **ancillary** to **Genocide, War Crimes, Crimes Against Humanity** and **Terrorism**: see **Afghanistan, Iraq, Libya, Syria, the Yemen, Lebanon, Palestine** including, but not limited to, **Gaza, the West Bank, the Occupied-Territories**, and the **Ukraine**:



His Majesty's Revenue & Customs H.M.R.C.

has 7 commissioners

1. [Sir Jim Harra KCB](#)
2. [Angela MacDonald](#)
3. [Justin Holliday](#)
4. [Penny Ciniewicz](#)
5. [Myrtle Lloyd](#)
6. [Jonathan Athow](#)
7. [Carol Bristow](#)

To be continued...