

81/143 Hamilton Road  
Felixstowe  
Suffolk

Date: 23<sup>rd</sup> February 2010

By recorded delivery

Lesley Strathie  
Chief Executive & Permanent Secretary  
HMRC  
100 Parliament Street  
London  
SW1A 2BQ

Dear Lesley

**NOTICE: HMRC/20100223/Estoppel  
(Notices Regarding Lawful Withholding of Tax)  
Notice of Understanding & Intent and Claim of Right**

**Without Prejudice**

Whereas I sent you notice 'HMRC/20100123/PH' regarding the above issue, I now hereby give you notice that as the **Notice Period for Responses** expired on **10<sup>th</sup> February 2010** and that within the notice period, and still to date, I have not received any appropriately addressed or specific correspondence by way of counterclaim, and

Whereas you have failed to register such appropriate dispute or valid counterclaim, as advised I hereby confirm that this has been taken to mean that all the affected parties, including HMRC, tacitly agree with my understandings, intentions and claims, evidenced by their acquiescence, and this is now regarded as a permanent and irrevocable estoppel by acquiescence, barring any claims and/or the bringing of charges by yourselves, or any other interested third parties or representatives of 'The State', under any statute, against myself for exercising my lawful and properly established rights and freedoms, so that I may remain within the law and act with integrity according to my moral conscience and its associated ethics.

**The previous notice regarding the correct addressing of correspondence also applies here and on into the future.**

Whereas I received properly addressed correspondence from 'John Sharpe' from your 'Information Strategy Team' by way of reply to previous information requests under Freedom of Information, and

Whereas John Sharpe suggested (in additional information outside of my original requests) that sections 114 and 115 of the Tax Management Act (TMA) covering service of documents means that you can send incorrectly addressed correspondence and it will still be valid, and

Whereas I have previously given you notice as to why statutes do not apply here, and

Whereas I have also reviewed the sections of the TMA referred to by your 'John Sharpe' which merely cover mistakenly addressed correspondence and here there can be no mistake as I have given clear instruction as to my correct and lawful name and appropriate address, I hereby state again clearly for the avoidance of doubt that this correspondence also acts as notice that any letters incorrectly addressed based on the above, or any standard/automatically computer generated/unspecific correspondence which do not relate specifically to the information discussed here and in my previous notice, from now on will be left unopened, unread and will not be acted upon, or might be returned, unopened and notated with the text "No Contract-Return To Sender" and that only correctly addressed, specific, written correspondence will be dealt with.

**Notice to agent is notice to principle and vice versa.**

Please communicate these further notices to your relevant local tax office (Suffolk & North Essex, I understand) so that they do not expect any further tax returns from me.

Faithfully in honour with respect, and without prejudice

Paul: Haley

No Assured Value. No Liability. All Rights Reserved. Authorised Representative.  
(I reserve all of my natural and inalienable human rights and waive none).