

# Council Tax and Freeman on the Land

The Freeman on the Land movement and similar groups, commonly believe that they are bound only by statute laws they consent to.

Being a 'freeman' does not exempt any person from paying Council Tax.

The liability to pay Council Tax falls under the Local Government Finance Act 1992 and subsequent statutory regulations which set out a local authorities' rights to demand Council Tax to fund services and who is liable to pay. This is a statute created by a democratically elected Parliament of the United Kingdom which has received the assent of the Crown.

Liability to pay Council Tax is set by The Council Tax (Administration and Enforcement) Regulations 1992. This gives local authorities the right to demand Council Tax which is used to fund essential local services.

Council Tax is not optional and not something you consent to and does not require 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. If you are liable to pay Council Tax, you must make your payments. Anyone who withholds payment will have recovery action taken against them. Should a Council Tax summons be issued, and you would like to dispute the summons, you can choose to attend the court hearing where you will be able to put your case forward to the magistrate(s).

There are many misleading articles and templates available on the internet regarding the legality of Council Tax. Anyone relying on these for advice should exercise caution and seek proper legal advice before using them as defence against Council Tax liability based on contract, consent, and common law.

Whilst we do our best to answer all relevant enquiries about Council Tax, we reserve the right to refuse to respond to lengthy false enquiries that focus on hypothetical arguments that have no basis in statute which use our resources at the expense of other tax payers.

The legislation that covers Council Tax is available from the government website [Legislation.gov.uk](https://www.legislation.gov.uk) including:

[Local Government Finance Act 1992](#)

[Council Tax \(Administration and Enforcement\) Regulations 1992](#)

[Council Tax \(Demand Notices\) \(England\) Regulations 2011](#)