

This is an abbreviated correspondence with HMRC, just to show that, despite (apparently empty) threats, they are apparently not willing to pursue this matter in the courts. The last item is a collection agency retiring from the fray.



# The Sovereign Nation of Shetland



Official Residence, Ocraquoy, Cunningsburgh, Shetland, Near but outwith UK.  
Tel: 01950 477829, Email: info@sovereignshetland.com, website: sovereignshetland.com

11 December 2023

Solicitor's Office and Legal Services  
HMRC  
BX9 1ZT

By Royal Mail Signed For Service  
No. KL 393915829GB

Dear Sirs

## HMRC in Shetland

From our research it seems that the UK Crown has no authority in Shetland. That being the case, we conclude that HMRC also has no authority here. Our members are asking why they need to pay UK taxes when the authority to exact them does not exist.

One member in particular has asked us to take some action.

They are willing and able to pay their VAT, but need assurance that the money is not being demanded fraudulently. Until they are shown proof that HMRC has the authority to operate in Shetland, they will hold back their VAT payments because they have no wish to aid and abet such a fraud. We suggest you put this question to your legal team and ask them what evidence they would need to show a court in Shetland for proof of its jurisdiction.

In the event that you are unable to show proof of authority in Shetland,  will reasonably expect full recompense for the VAT and other taxes they have paid in the past.

In such an important matter as this, proof of authority must be easy to produce. We will therefore expect a reply within 14 days of your receipt of this communication.

Since this is a matter of interest to many of our members, we ask that you reply to us and we will coordinate correspondence on their behalf.

By our hand and seal




The man commonly known as Stuart: Hill, sovereign in my own right, authorised representative.

The word of a sovereign needs no corroboration.



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Official Residence, Ocrquoy, Cunningsburgh, Shetland, Near but outwith UK.  
Tel: 01950 477829, Email: info@sovereignshetland.com, website: sovereignshetland.com

24 January 2024

Solicitors and Legal Services  
HMRC  
BX9 1ZT

**By Royal Mail Signed For Service**  
**No. KL 393915846GB**

Dear Sirs,

## HMRC in Shetland

The time has expired for a reply to our letter of 11 December 2023, received by you on 15 December 2023. In the absence of a reply we conclude that you are unable to show proof of your authority in Shetland. As we explained, the company is able and willing to pay its genuine liabilities, but its owners are not willing to aid and abet a fraud. They will pay immediately on seeing proof of your authority in Shetland.

Accordingly, our member [redacted] will be submitting a VAT return [redacted]  
[redacted] he will be marking all incoming amounts as exempt.

Meanwhile, [redacted] requires a record of all payments made to HMRC for the past 20 years. Please find [redacted] request enclosed.

By our hand and seal



The man commonly known as Stuart Hill, sovereign in my own right, authorised representative.

The word of a sovereign needs no corroboration.





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Tel: 01950 477829, Email: info@sovereignshetland.com, website: sovereignshetland.com

24 January 2024

Solicitors and Legal Services  
HMRC  
BX9 1ZT

**By Royal Mail Signed For Service**  
**No. KL 393915846GB**

Dear Sirs,

## HMRC in Shetland

The time has expired for a reply to our letter of 11 December 2023, received by you on 15 December 2023. In the absence of a reply we conclude that you are unable to show proof of your authority in Shetland. As we explained, the company is able and willing to pay its genuine liabilities, but its owners are not willing to aid and abet a fraud. They will pay immediately on seeing proof of your authority in Shetland.

Accordingly, our member [redacted] will be submitting a VAT return on behalf of [redacted]  
[redacted] he will be marking all incoming amounts as exempt.

Meanwhile, [redacted] requires a record of all payments made to HMRC for the past 20 years. Please find [redacted] request enclosed.

By our hand and seal



The man commonly known as Stuart Hill, sovereign in my own right, authorised representative.

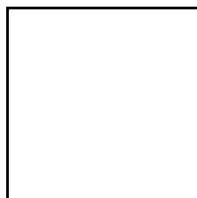
The word of a sovereign needs no corroboration.



HM Revenue  
& Customs

VAT Written Enquiries Team  
HM Revenue and Customs  
BX9 1EL

Ronald Morris Irvine  
Boddam  
Dunrossness  
SHETLAND  
ZE2 9JH



Phone .

Web [www.gov.uk](http://www.gov.uk)

Date 27 February 2024  
Our Ref   
VAT number 267 2494 33

Dear Mr Irvine

#### VAT

I refer to a letter received from a Stuart Hill, dated 11 December 2023, in which he states that the UK Crown has no authority in Shetland.

I apologise for the delay in replying and for any inconvenience this may have caused.

We have an unusually high volume of work on hand and are unfortunately responding outside the 15 working day target.

Firstly, please note that I cannot see any authority / any valid authority on file from you allowing me to deal with Mr Hill on your behalf.

As I cannot currently verify Mr Hill's authority, I am unable to progress his query any further.

Further information on agent authorisation can be found by typing 'Tax Agents and Advisers VAT' into the search facility on our website.



Thirdly, the arguments being deployed by Mr Hill are meaningless and I strongly suggest that you take proper legal advice.

VAT law in the UK is governed mainly by the Value Added Tax Act 1994 as amended by subsequent Finance Acts. But there are many detailed rules in Statutory Instruments. These are either orders made by the Treasury or regulations made by HMRC. You can get copies

of the Act and Statutory Instruments from the Stationery Office or online from [Legislation.gov.uk](http://Legislation.gov.uk).

The UK consists of Great Britain, Northern Ireland and the waters within 12 nautical miles of their coastlines. This includes the Shetlands.

If you have any further queries regarding this matter, please submit your enquiry via our website, ensuring that you quote the case reference number at the top of this reply. Enquiries can be submitted by visiting the [www.gov.uk](http://www.gov.uk) website and searching for 'contact hmrc' in the search facility provided.

Our VAT Notices, VAT Notes, Information Sheets, Business Briefs, news and updates can be accessed online via the VAT information page of our website. Visit [www.gov.uk](http://www.gov.uk) and use the search facility to search for 'VAT'.

If you contact us, we can deal with you more quickly if you quote the VAT registration number  and give us your contact details.

Yours sincerely

**Mr C Baillie**  
VAT Officer

Join the millions of taxpayers already using their Personal Tax Account to access a range of services. It takes just a few minutes to get started, go to [www.gov.uk/personal-tax-account](http://www.gov.uk/personal-tax-account) Or you can use the HMRC app.

To find out about the service and standard of behaviour you can expect from us, go to [www.gov.uk](http://www.gov.uk) and search 'HMRC Charter'.





# HM Revenue & Customs

## Authorising your agent

This form was updated in March 2022.

### Read the Notes on page 3 before filling in this authority

If you do not have an agent but would like another person to communicate with HMRC on your behalf follow the guidance at [www.gov.uk/appoint-tax-agent](http://www.gov.uk/appoint-tax-agent)

This form overrides any earlier authority given to HMRC.

HMRC may contact you in the future to reauthorise your agent relationship to comply with the UK General Data Protection Regulation (UK GDPR). For more details on what your agent will have access to, follow the guidance at [www.gov.uk/government/publications/tax-agents-and-advisers-authorising-your-agent-64-8](http://www.gov.uk/government/publications/tax-agents-and-advisers-authorising-your-agent-64-8)

### To change your agent or withdraw your consent

Follow the guidance at [www.gov.uk/guidance/change-or-remove-your-tax-agents-authorisation](http://www.gov.uk/guidance/change-or-remove-your-tax-agents-authorisation)

### Multiple agents

If you have more than one agent (for example, one acting for the PAYE scheme and another for Corporation Tax) fill in one of these forms for each agent.

I, (print your name)	
of (name of business, company or trust if applicable)	
authorise HMRC to disclose information to (agent's business name)	
THE Sovereign Nation of Shetland	

Give your personal details or company registered office here

Address	
Shetland	
Postcode	
Phone number	

I confirm that the nominated agent has agreed to act on my behalf, and the authorisation is correct and complete.

This authorisation is limited to the matters indicated on this form.

Signature	
Date	21-03-24

Give your agent's details here

Address	SOVEREIGN NATION OF SHETLAND
	OCRAQUOY
	CUNNINSBURGH
Post code	ZE2 9HA
Phone number	01950 477829
Agent code (SA)	
Agent code (CT)	SH240321
Client reference	

### Self Assessment

☐

If you tick this box you must give your National Insurance number (NINO) and/or your Unique Tax reference (UTR)

### Partnership

☒

If you tick this box you must give your Unique Tax reference (UTR)

Your agent will have access to your Self Assessment and Partnership information such as your income, tax, national insurance, pension as well as your personal and financial information. For more information go to [www.gov.uk/selfassessment](http://www.gov.uk/selfassessment)

### National Insurance number

### Unique Tax reference (UTR) if applicable

If UTR has not been issued yet tick here

☐

If you're a Self Assessment taxpayer, we'll send your Statement of Account to you, but if you would like us to send it to your agent instead tick here

☐

Paying any amount due is your responsibility.

### Trust

☐

Your agent will have access to your personal and financial information for your trust. For more information go to [www.gov.uk/trusts-taxes](http://www.gov.uk/trusts-taxes)

### Unique Tax Reference (UTR) if applicable

### Individual Pay As You Earn (PAYE)

☐

Your agent will have access to your PAYE information such as your income, tax, national insurance, pension as well as your personal and financial information. For more information go to [www.gov.uk/topic/personal-tax/income-tax](http://www.gov.uk/topic/personal-tax/income-tax)

### National Insurance number

CLEAR FORM

There followed demands



HM Revenue  
& Customs

## Self Assessment Statement

Statement Number 047

Sheet 1 of 2

Tax Reference

Statement Date March 2024

Issued by:

HM Revenue & Customs

SELF ASSESSMENT

HM REVENUE & CUSTOMS

BX9 1AS

Telephone 0300 200 3310 for general enquiries

### Amount to pay:

Amount overdue

Amount due by 18 Apr 24

**Total amount payable**

Date	Description	Tax Due	Credits	Balance
15 Jun 23	Brought forward from previous statement			
08 Aug 23	Payment – thank you			
31 Jan 24	Balancing payment due for year 22/23			
31 Jan 24	1st payment on account due for year 23/24			
12 Mar 24	Interest			
18 Apr 24	30 days late payment penalty for 22/23			
	<b>Amount to pay</b>			

Interest is running on the balance due at the statement date, so please pay it now. A further amount, as shown, is becoming due shortly. You will be charged interest if you pay late. It's quick, easy and free to check the current position on your Online Account. For how to get started see overleaf.

SA300

▼ Please detach payslip here when making payment direct to the Accounts Office or by Girobank ▼

HMRC 02/21

ABC



HM Revenue  
& Customs

bank giro credit



ABC

Date

Cashier stamp

Barclays Bank Plc  
Automated Bulk Credit Clearing  
Account number 60844691 11-47

Account

HM Revenue and Customs

Paid in by

Reference number

For official use

For official use

CASH

CHEQUE

£

25-03-49

SA300

HMRC 07/17

Please do not fold this payslip or write or mark below this line





We replied to the demands.

# The Sovereign Nation of Shetland



Official Residence, Ocrquoy, Cunningsburgh, Shetland, Near but outwith UK.  
Tel: 01950 477829, Email: [info@sovereignshetland.com](mailto:info@sovereignshetland.com), website: [sovereignshetland.com](http://sovereignshetland.com)

25 March 2024  
Our ref: 22240325

Solicitor's Office and Legal Services  
HMRC  
BX9 1ZT

**By Royal Mail Signed For Service**  
**No. KL 393916121GB**

Dear Sirs

## HMRC in Shetland

We have had no response to our letter of 11 December 2024 and the information does not appear to be filtering down to the appropriate department because our people are still receiving threatening letters from you. We enclose a copy of the 11 December 2024 letter for you convenience.

Their VAT registration number is

Kindly bring forward your proposals for recompense.

By our hand and seal



The man commonly known as Stuart: Hill, sovereign in my own right, authorised representative.

The word of a sovereign needs no corroboration.

Enc: Copy of 11 December 2023 letter





# The Sovereign Nation of Shetland



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Tel: 01950 477829, Email: [info@sovereignshetland.com](mailto:info@sovereignshetland.com), website: [sovereignshetland.com](http://sovereignshetland.com)

28 August 2024  
Our ref: 22TSNS240828

VAT Debt Management  
HMRC  
BX9 1EE

**By Royal Mail Signed For Service**  
**No. KL 393917498GB**

Dear Officer of Revenue and Customs,

## Payment to HMRC in Shetland

Our members,  continue to be plagued by your demands for money. The latest, dated 18 August 2024, of which we enclose a copy, is again unsigned and has no return address.

Please find enclosed a further copy of our letter dated 11 December 2023, to which we have received no reply. Until the fundamental questions posed in that letter are answered, you are inviting our members to engage in fraudulent activity by a person who appears to act as an organisation, or an officer of an organistaion purporting to have business in Shetland, but is unable to show the authority to back such a claim.

Only letters signed by a real man or woman will be acknowledged. Unsigned letters are fraudulent in themselves. If HMRC has any real authority in Shetland, it should be easy to show. Meanwhile, any demand for money without being able to show the authority to make such a demand is fraudulent on its face.

There are two options open to you:

1. Take our members to court for non-payment and be prepared to show proof of your authority, or
2. cease and desist from all activity against our members and refund all monies previously paid.

The choice is yours. Kindly advise which option you wish to choose. This matter may not simply be ignored.

By our hand and seal



The man commonly known as Stuart: Hill, sovereign in my own right, authorised representative.

The word of a sovereign needs no corroboration.

Enc: Copy of 17 June 2024 Demand, copy of 11 December 2023 letter



PO Box 3763  
Sheffield  
S9 9AB

**Bluestone.**  
credit management



18 May, 2024

**Bluestone Reference Number:** 8749709

**Client Reference:**

**Balance:**

Dear MRS S J IRVINE

**It is time to resolve your HM Revenue & Customs (HMRC) balance of**

Our client HM Revenue & Customs (HMRC) has informed us the above balance remains outstanding. It is important that you contact us.

It is quick and easy to pay in full or set up a payment plan by calling **0114 231 7620** or see the back of this letter for other ways to pay.

If your situation allows, paying outstanding balances now will help you stay in control of your finances.

If there is an issue with this balance or you need help to pay, please get in touch and we will work to resolve this with you. Lots of people's finances look different at the moment and we understand that you might need some time to work out what that means for you.

If you are struggling to pay it is important you get help so we have listed the organisations offering free, impartial advice on the back of this letter.

Yours sincerely,  
Bluestone Credit Management



Bluestone Credit Management  
is a business name of Bluestone Consumer Finance Limited  
Authorised and Regulated by the Financial Conduct Authority  
Registered in England and Wales No. 01028803  
Registered Office  
Westfield House, 60 Charter Row, Sheffield S1 3FZ





# The Sovereign Nation of Shetland



Official Residence, Ocraquoy, Cunningsburgh, Shetland, Near but outwith UK.  
Tel: 01950 477829, Email: info@sovereignshetland.com, website: sovereignshetland.com

18 November 2024

Our ref: 22TSNS241118

Your refs: K 1796033295 and K 1370388297

Self Assessment  
HMRC  
BX9 1GX

**By Royal Mail Signed For Service  
No. KL 393917609GB**

Dear Self Assessment,

**Payment to HMRC in Shetland**

**You must act now - you continue to act fraudulently**

Our people,  continue to be plagued by your demands for money from HMRC's various officers. The latest, dated 11 and 12 November 2024, of which we enclose copies, are again unsigned and have no return address except the above post code.

Please find enclosed further copies of our letters dated 11 December 2023 and 28 August 2024, to which we have received no reply. Until the fundamental questions posed in those letter are answered, you are inviting our members to engage in fraudulent activity by a person who appears to but is unable to show the authority to back such a claim. We must stress that our people do not refuse to pay, as long as you can show proof of your authority.

You continue to send unsigned letters, which are are fraudulent in themselves. If HMRC has any real authority in Shetland, it should be easy to show. Meanwhile, any demand for money without being able to show the authority to make such a demand is fraudulent on its face.

You threaten debt collection activity. This would appear to be an empty threat (see enclosed letter from Past Due and Bluestone, which have resulted in no action). All that is required is to show proof that the Crown has sovereignty in Shetland. Without that foundation, all your activity in Shetland is baseless and nothing more than high level racketeering.

The options outlined in our letter of 28 August 2024 remain open to you.

By our hand and seal



Stuart Hill, a man, sovereign in my own right and authorised representative.

The word of a sovereign needs no corroboration.

Enc: Copy of 11 & 12 November 2024 Demands, copy of 11 December 2023 and 28 August 2024 letters, copies of Past Due and Bluestone letters.



☎ 0141 479 0053

🌐 www.pastduecredit.co.uk

**pastdue**  
CREDIT SOLUTIONS

Registered Office:

1 Blair Court, North Avenue, Clydebank Business Park, Glasgow, G81 2LA

Manage Your  
Account Online  
**pastdue.co.uk**

Scan Me With Your  
Smartphone Camera



Date This Letter Was Sent:  
29/10/2024

Customer ID:

Account Number:

Account Balance:

Type of debt: Self Assessment

Our advisors are here to help

8am to 8pm Monday -

Thursday, 8am to 7pm Friday,

9am to 1pm Saturday



Dear

**Please contact us to avoid further action**

Our client HM Revenue and Customs (HMRC) has informed us the amount of £6266.15 remains unpaid.

Contact us as soon as possible so we can resolve this with you. We will work through your options, making sure you can afford your payments, so you can avoid the following action being taken.

- HMRC will apply penalties and charge interest on late payments
- Further debt collection activity

You can get further information at:

[Gov.uk/guidance/what-will-happen-if-you-do-not-pay-your-tax-bill](https://gov.uk/guidance/what-will-happen-if-you-do-not-pay-your-tax-bill)

If this is unaffordable, you can also talk to one of the organisations offering free advice listed on the reverse of this letter. If you have recently paid this amount (including directly to HMRC), please contact us so that we can update our records.

For and on behalf of,

Pastdue Credit Solutions

Your Account At A Glance

Our Client

We have been appointed by:

1 **HM Revenue & Customs  
(HMRC)**

Customer ID

2

Client Account Number

3

Account Balance

4



09001\_3032364010<30827>\_S15412-PK15408/1L 31200 C  
15408/30823/1/1/ 312C

Mr R M Irvine  
Boddam  
Dunrossness  
Shetland  
Shetland Islands  
ZE2 9JQ



Dear Mr R M Irvine

### It is time to resolve your overdue HM Revenue & Customs balance of £6266.15

We work with HM Revenue & Customs to resolve their overdue accounts and they have informed us the above balance is still outstanding.

Please pay this balance before it has a bigger impact on your finances.

You can call us on 0141 846 2125 or visit [www.bpocollections.co.uk](http://www.bpocollections.co.uk).

#### Let us find the right solution for you

We understand that your circumstances may be different now to when you were first asked to pay.

If there is an issue, or this is unaffordable and you need help to show what you can pay, please get in touch and we will work to resolve this with you.

You can also contact one of the organisations offering free, impartial advice listed on the reverse of this letter.

Yours sincerely

BPO Collections



SCAN  
ME



### Chat to us online at

[www.bpopay.co.uk](http://www.bpopay.co.uk)

Our online webchat is a quick and easy way to get in touch. You can discuss your account, pay in full or set up an affordable repayment plan.



**0141 846 2125**

Monday-Friday 8am-8pm and  
Saturday 9am-4pm

You can also email us at  
[contact@bpomail.co.uk](mailto:contact@bpomail.co.uk)

**20th November 2024**

**# Your BPO reference 134694014**

You'll need this whenever you  
get in touch with us.

**Your original account**

Client: HM Revenue & Customs  
Account number: DRS0012170523

### What you need to do



#### Make a payment 24/7

Call our automated payments  
line any time of the day on  
**0141 846 2125.**



#### Or set up a payment plan

Call us on **0141 846 2125** or visit  
[bpocollections.co.uk](http://bpocollections.co.uk) to set up  
an easy to manage payment plan.

Turn over for other **ways to pay** →





HM Revenue  
& Customs



Self Assessment  
HM Revenue and Customs  
BX9 1GX

Phone 0300 200 3820  
[www.gov.uk](http://www.gov.uk)

Dear Sir/Madam

Reference

Date of issue 26 November 2024

Please pay now - amount still overdue

Please don't ignore this letter.

We still haven't received your overdue Self Assessment payment or agreed a payment plan with you.

We've contacted you a number of times. We passed your debt to a debt collection agency, and they also tried to contact you.

Please pay now or call us if you can't pay.

We charge interest, so the amount you owe will increase until you pay in full.

### How to pay

You can pay using the free HMRC app. It's available from Google Play and the App store.

Or you can pay online:

1. Go to the GOV.UK website and search 'paying HMRC'.
2. Choose 'pay your Self Assessment tax bill'.

You'll need your payment reference, which you'll find on the enclosed statement.

Please use the right reference for each amount you pay. If you don't, the amount may still show on your account as unpaid.

(continued overleaf)

Information is available in large print, audio tape and braille formats.  
Type talk service prefix number - 18001.





# The Sovereign Nation of Shetland



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Tel: 01950 477829, Email: [info@sovereignshetland.com](mailto:info@sovereignshetland.com), website: [sovereignshetland.com](http://sovereignshetland.com)

4 December 2024

John McNamee  
BPO Collections Ltd.  
Marina Quay  
Dock Road  
Ardrossan  
Ayrshire  
KA22 8DA

**By Royal Mail Signed For Service  
No. KL 393917657GB**

Dear John McNamee,

**Payment to HMRC in Shetland**

Kindly pass the enclosed correspondence to your director Graham Rankin.



The word of a sovereign needs no corroboration.

Enc: Copy of 11 December 2023 letter, copy of 25 March 2024 letter, copy of 28 June 2024 letter, copy of 18 November 2024 letter.

## Debt Collection Centre



Advantis Credit Limited  
Minton Hollins Building  
Shelton Old Road  
Stoke-on-Trent  
Staffordshire  
ST4 7RY

Telephone No: 01782 40 11 20

Business Hours: 8.00am - 7pm Monday - Friday  
8.30am - 1pm Saturday

Date: 16 December 2024

Outstanding Amount:

Advantis Reference:

Client Reference:

Client Name:

HM Revenue & Customs - Self Assessment

Dear

Contact us about your unpaid HM Revenue & Customs balance of

Please contact us as soon as possible. It is important that we understand how you plan to resolve this balance.

Visit our website at [www.advantiscredit.co.uk](http://www.advantiscredit.co.uk) or call us on 01782 40 11 20.

### What happens when you call us?

- We will ask security questions to make sure we are speaking to you.
- We will listen to you tell us about your current situation.
- We will give you some options for managing your account.
- We will make sure you can afford any payments you make.

We understand there are many reasons why you might not pay. Telling us about your overdue balances can help us understand your situation and find a solution suited to you.

If this is unaffordable, you can also talk to one of the organisations offering free advice listed on the back of this letter.

Yours sincerely

Advantis Credit



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**By Royal Mail Signed For Service**  
**No. KL 393917895GB**

29 July 2025  
Our ref: 26TSNS250729  
Your ref: 279927085

C. Baillie  
VAT Written Enquiries Team of HMRC  
And as the man  
BX9 1EL

Dear C. Baillie,

## HMRC in Shetland

On checking our files, I came across a letter from you dated 27 February 2024 which appears to have been unanswered. We apologise for this oversight.

This letter is in reply to yours, but is not specific to  It is of general application to Shetland as a whole and particularly to the people of The Sovereign Nation of Shetland.

You make some sweeping assertions in your letter, with all of which we agree except the second paragraph on page 2, which reads:

“The UK consists of Great Britain, Northern Ireland and the waters within 12 nautical miles of their coastlines. This includes the Shetlands.”

We agree with this statement apart from the last sentence. It is not sufficient to make a bald assertion. If you have proof that Shetland is part of the UK (or even Scotland), it is something you should have at your fingertips. Since late 2023 we have been asking HMRC and your debt collectors for proof of their authority in Shetland. Freedom of Information requests (see [www.ourfois.com](http://www.ourfois.com)) now reveal that nobody, from the UK and Scottish governments downwards, can show proof that Shetland is part of Scotland. (See also attached letter from HMRC). If Shetland cannot be proved to be part of Scotland, your operations here are fraudulent.

If you wish to continue pursuing our people, then take them to court - but be prepared to show the court how it has jurisdiction. If you do not wish to take this course, then cease and desist from all further activity. In short, put up or shut up.

In the absence of proof of your authority, any further action by you will be fraudulent. We accept your offer to act as an organisation, or an officer of an organisation purporting to have business in Shetland on condition that you agree to make payment of £10,000 per day for every day you continue activity against our people without showing proof of that authority. You do not need to respond if you agree to these terms. Agreement is by silence within 14 days, or by performance. Liability is several in your personal and in your official capacities. Our contract commences with your next demand.

By our hand and seal



The man commonly known as Stuart: Hill, sovereign in my own right, authorised representative.  
The word of a sovereign needs no corroboration.

Enc: HMRC 14 February 2025 letter.

The Sovereign Nation of Shetland is an unincorporated association of sovereign men and women in Shetland.  
We have no religious or political affiliations.





# The Sovereign Nation of Shetland



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**By email to [contact@bpomail.co.uk](mailto:contact@bpomail.co.uk).readnotify.com**  
**And Royal Mail Signed For Service**  
**No. KL 393917881GB**

29 July 2025  
Our ref: 147TSNS250729  
Your ref: 136652557

Alasdair Calderwood Skeoch  
Managing Director of BPO Collections Ltd.  
And as the man  
Marina Quay  
Dock Road  
Ardrossan  
Ayreshire  
KA22 8DA

Dear Alasdair Calderwood Skeoch,

## HMRC in Shetland Account No. DRS0014456626

Thank you for your (unsigned) letter demanding money on behalf of HMRC from our people

Since late 2023 we have been asking HMRC and their debt collectors for proof of their authority in Shetland with a complete lack of response (see enclosures below). Freedom of Information requests (see [www.ourfois.com](http://www.ourfois.com)) now reveal that nobody, from the UK and Scottish governments downwards, can show proof that Shetland is part of Scotland. Apart from yourselves, collection agencies Past Due and Bluestone have made demands, but without result. If you wish to continue pursuing our people, then take them to court - but be prepared to show the court how it has jurisdiction. If you do not wish to take this course, then cease and desist from all further activity. In short, put up or shut up.

In the absence of proof of your authority, any further action by you will be fraudulent. We accept your offer to act as an organisation, or an officer of an organisation purporting to have business in Shetland on condition that you agree to make payment of £1,000 per day for every day you continue activity against our people without showing proof of that authority. You do not need to respond if you agree to these terms. Agreement is by silence within 14 days, or by performance. Liability is several in your personal and in your official capacities. Our contract commences with your next demand.

By our hand and seal



The man commonly known as Stuart: Hill, sovereign in my own right, authorised representative.

The word of a sovereign needs no corroboration.

Enc: Copies of 11 December 2023 letter, 25 March 2024 letter, 28 June 2024 letter, 28 August 2024, 18 November 2024 letter and HMRC 14 February 2025 letter.



**Private and Confidential**

Date: 08/12/2025

Acting on behalf of: HM Revenue & Customs (HMRC)

Advantis reference:

Client reference:

Dear Mr Irvine,

We have received correspondence from Mr Hill at our office on the 04/11/2025 advising he acts on your behalf. I appreciate the chance to make things right. Thank you for waiting while I found out more about what happened.

**What I think you are telling me**

- Mr Hill has made us aware that you do not respond to unsigned letters.
- It is also mentioned that HMRC and debt collectors have lacked any evidence of authority to act in Shetland as this is not part of Scotland.
- Mr Hill stated that an agreement has been put forward of £1000 per collection activity we make.

**My Investigation**

I have looked into this for you and found out the following:

- Firstly, I wish to advise that we have issued this response directly to you as we have not been provided authorisation by you to discuss this matter with any third parties. A referenced has been made to you will not respond to unsigned letters, please be assured our letters are generated using templates approved by our client; not by one specific person this is the reason you have not received a signed letter from us. If someone writes a bespoke response to you personally, you will see their name and their team at Advantis which also will be signed.
- HMRC have asked us to contact you regarding the balance of £4108.76 for Value Added Tax (VAT) for the tax year 2025 with the latest due date 07/05/2025. Please be advised that HMRC charges interest on late payments to encourage people to pay on time. The interest rate is based on the Bank of England's base rate, plus 4%. This means that the longer it takes you to pay the amount you owe, the more it will cost you.
- All contact is made under our client's instruction to contact you to discuss and resolve this matter. Advantis politely disagree that Shetland is not apart of Scotland. We are on the understanding that Shetland would fall under Scotland and governed as a country within Scotland. Please be advised that Advantis reject all fee schedules and will not be entering into any agreements.
- We will not take any court action against you. If you chose to commence legal action against us, we will instruct our solicitors to defend us in any court action.

a future **MORE CLEAR.**

Advantis Credit Limited

Authorised and Regulated by the Financial Conduct Authority. Registered in England and Wales. Company number 05223252.  
Registered office: 9th Floor, Peninsula House, 30-36 Monument Street, London, EC3R 8LJ.

## Outcome

After looking into your comments, I am sorry to say that I cannot agree with them. I know this is probably not what you wanted to hear, and I am sorry if this upsets you. Please know that we take all feedback seriously and think carefully before making decisions.

## Next Steps

I have elected to close the account and return this to HMRC for their handling. You will not receive any further contact from us. We encourage you to contact the client directly to discuss this further.

## Your Rights

I want to make you aware that should you remain dissatisfied with our response to your complaint, you have the right to refer your complaint to our trade body, the Credit Services Association (CSA), free of charge.

Further information regarding the Credit Services Association and details of how to refer a complaint to them can be found on their website: [www.csa-uk.com](http://www.csa-uk.com). Alternatively, you can contact them:

- Post: 2 Esh Plaza, Sir Bobby Robson Way, Great Park, Newcastle-Upon-Tyne, NE13 9BA.
- Phone: 0191 217 0775
- Email: [complaints@csa-uk.com](mailto:complaints@csa-uk.com).

This does not impact any of your other rights relating to your account.

Yours Sincerely,



Joshua  
Complaints Team  
Advantis Credit Ltd

# Back to HMRC











